

**PRELIMINARY AND FINAL BUDGET/
TRUSTEES' FINANCIAL SUMMARY
WORKSHEET**

for

School District No. _____

_____, Montana

For Fiscal Year _____

***** PRELIMINARY BUDGET:** Prior to FY98, Section 20-9-113, MCA, required the trustees of each district to adopt a preliminary budget for the ensuing school fiscal year. This is no longer required. However, Form FP-2 may still be used by any district wishing to prepare a preliminary budget.

***** POSITION ROSTER:** A suggested roster format is attached. This assists the county superintendent in budgeting the county retirement fund.

******* Do not submit a copy of the district's preliminary budget to the Office of Public Instruction.

******* For assistance in preparing a preliminary budget, please call Jim Oberembt at 444-1257 or Nancy Hall at 444-9852. Specific budgeting questions may be directed to Joan Anderson at 444-1960, Bonnie Maze at 444-3249, or Tal Redpath at 444-3024.

CERTIFICATION

The preliminary budget set forth in this document is adopted by the Board of Trustees.

Signature, Chair, Board of Trustees Date

Signature, Clerk, Board of Trustees Date

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (FP-2)

PRELIMINARY BUDGET

Adoption of a preliminary budget is optional. Form FP-2 is a suggested format for preparing the preliminary budget. Do not submit a copy of the preliminary budget to the Office of Public Instruction.

USING FORM FP-2

Headings for the three columns of data on this form have been left blank. This will allow each district to use each column and insert data in any manner that meets their needs. Possible headings include: Last Year's FY____ Budget, Next Year's Preliminary FY____ Budget, Next Year FY____ Final Budget; Last Year's FY____ Budget, Actual FY____ Expenditures, Over/Under Budget. The worksheet at a minimum should show Next Year's FY____ Preliminary Budget amounts by fund.

By choosing the column headings, FP-2 may be used to:

- 1) Prepare a preliminary budget for the budgeted fund types to submit to the county superintendent;
- 2) Compare last year's budget to actual expenditures and revenues; OR
- 3) "Roll up" expenditure information to report on the Trustees' Financial Summary.

FUND AND ACCOUNT DEFINITIONS

See section 3-0000 CHART OF ACCOUNTS in the School Accounting Manual for fund, balance sheet, revenue, and expenditure account definitions.

BUDGETED AND NONBUDGETED FUNDS

BUDGETED FUNDS Section 20-9-201, MCA, requires a formal budget be adopted for the following "budgeted funds" in order to expend any money from these funds:

01	General Fund	Legal Authority 20-9-301
Budgeted Special Revenue Funds		
10	Transportation	20-10-143
11	Bus Depreciation	20-10-147
13	Tuition	20-5-307/312
14	Retirement	20-9-501
17	Adult Education	20-7-705
19	Non-Operating Fund	20-9-505
28	Technology Fund	20-9-533
29	Flexibility Fund	20-9-543
Debt Service Funds		
50	Debt Service	20-9-438
Capital Projects Funds		
61	Building Reserve	20-9-502

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (FP-2)

NONBUDGETED FUNDS All other funds are classified as "nonbudgeted funds." Section 20-9-210, MCA, limits expenditures from a nonbudgeted fund to the amount of cash balance in the fund, including cash to be received within 30 days (A.R.M. 10.10.207). Budgets may be adopted for "nonbudgeted funds" but **ARE NOT REQUIRED**.

Non-Budgeted Special Revenue Funds

12	Food Services	20-10-201
15	Miscellaneous Programs Fund	20-9-507
18	Traffic Education	20-7-507/20-9-510
20	Lease-Rental Agreement	20-9-509
21	Compensated Absences Fund	20-9-512
24	Metal Mines Tax Reserve	20-9-231
25	State Mining Impact	90-6-307
26	Impact Aid	20-9-514
27	Litigation Reserve Fund	20-9-515

Permanent Funds

45	Permanent Endowment Fund	20-9-604/OPI Approved
	(Earnings, not principal must be spent on district operations)	

Capital Projects Funds

60	Building	20-9-508
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Enterprise Funds

70	Day Care/Preschool	OPI Approved
71	Industrial Arts	OPI Approved
72	Enterprise - Miscellaneous	OPI Approved

Internal Service Funds

73	Data Processing	OPI Approved
74	Purchasing	OPI Approved
75	Central Transportation	OPI Approved
76	Instructional Materials Center	OPI Approved
77	Miscellaneous Internal Service	OPI Approved
78	Self Insurance - Health	OPI Approved

Trust Funds

81	Endowment	20-9-604
82	Interlocal Agreement	20-7-457/20-9-511/
	(Fund 82 should be preceded with the digit 3 when used by Full Service/Special Education Cooperatives.)	20-9-701
84	Student Extracurricular Activities	20-9-504
85	Miscellaneous Trust Fund	OPI Approved

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

Agency Funds

86	Payroll Fund	20-9-220
87	Claims Fund	20-9-220
88	Investment Earnings Clearing	OPI Approved
89	Retirement/COBRA Insurance	2-18-704
90	Agency -- A	OPI Approved
91	Agency -- B	OPI Approved
92	Agency -- C	OPI Approved
93	Agency -- D	OPI Approved
94	Agency -- E	OPI Approved
95	Cafeteria/Flex Plans	OPI Approved

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

In order to complete the final budget, the district must complete the Trustees' Financial Summary first. The Trustees' Financial Summary must be submitted to the county superintendent by August 15th.

Worksheets for both budgeted and non-budgeted funds are included in this packet. Budgets ARE NOT REQUIRED for non-budgeted funds but may be adopted at the discretion of each district. If desired, the worksheets for non-budgeted funds may be used for preparation of the Trustees' Financial Summary.

BUDGET CALENDAR - Please refer to the Calendar of Official Duties in Topic 2 of the School Accounting Manual for a calendar of duties relating to the budget completion process.

WORKSHEET FORMAT

The worksheet for each fund follows this format:

- Part 1. Current Revenue Detail Accounts
- Part 2. Current Expenditure Detail Accounts
- Part 3. Schedule of Changes in Fund Balance - Recaps current revenue, current expenditures and other financing sources/uses on one page.

BUDGETING REVENUES

Revenue accounts are listed by fund and source. Revenue accounts 1000 - 4999 are considered **Current Revenues** and budgeted for each fund. Revenue accounts 5000 - 5999 **Other Financing Sources** may be budgeted for each year. However, account 6100 Prior Period Revenue Adjustments should never be budgeted for, since prior year adjustments are generally unanticipated corrections of errors made in a prior year. For more information see section 3-0500 for definitions of revenue accounts and section 5-0200 Revenues and Receivables in the School Accounting Manual.

Sections 20-9-141 and 20-9-142, MCA, and other statutes provide that the county superintendent of schools is responsible for anticipating all revenues in the budget and calculating the mill levies. The county superintendent of schools finalizes each school's budget between August 15th and the fourth Monday in August. Each district should assist the county superintendent as needed to assure that all revenues are anticipated in the budget. The best method to become familiar with the mechanical aspects of budgeting revenues is to work through the budget worksheet packet issued every spring by the Office of Public Instruction and to read the Instructions For Completing the Final Budget Report. Each of these documents can be found under School Finance at OPI's web page: www.opi.state.mt.us.

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

BUDGETING EXPENDITURES

Sections 20-9-101 through 20-9-168, MCA, provide the legal steps required for completing the budget. There is no specific or mandatory method (e.g. zero based, line-item object of expenditure, etc.) of budgeting required by law or the Office of Public Instruction. School districts may use any method of budgeting expenditures.

Expenditures should be budgeted on the accrual basis of accounting. This requires that expenditures be budgeted for the fiscal year in which the liability will be incurred. Generally, a liability is incurred when goods or services are received. Therefore, expenditures should be budgeted for goods and services which will be received during the period July 1 to June 30, regardless of when cash will be disbursed.

Encumbrances

Section 20-9-209, MCA, allows schools to encumber commitments at year-end for construction in progress or personal property ordered, but not received or paid for. Year-end encumbrances are charged to the budget for that year. As a result, a district which encumbers these commitments at the end of one fiscal year should not include these items in the following year's budget.

For further information see section 5-0300 Expenditures and Payables and 5-0400 Encumbrances in the School Accounting Manual.

Expenditure Account Structure - Level of Detail

Expenditure accounts can consist of between four to six of the following account number components:

Expenditure account components:

.....
• X X X • • x x • • X X X • • X X X X • • X X X • • X X X •
.....

Project

District/Fund Oper Org Program Function Object Project
 Reporter
 (Optional)

Each component of the expenditure account number is explained in Sections 3-0300 and 3-0600 in the School Accounting Manual. The "X" stands for the numbers 0 through 9. If an account number component contains an "X" rather than a number, this indicates the balances in the accounts should be combined ("rolled up") into one balance at the level of detail indicated by the number to the left of the "X." For example:

101 1XX 1XXX 1XX Personal Serv-Salaries means:

101 Elementary General Fund

1XX Programs 100 through 199 Regular Education Programs

1XXX Functions 1000 through 1099 Instruction

1XX Expenditure Objects 100 through 199 Personal Services-Salaries

(Note: The organizational unit and project reporter were not used in this example.)

Therefore, the total of expenditure accounts 101-100-1000-100 through 101-199-1999-199 would be reported as one amount on that line of the worksheet.

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

The underlined "X" in each component of the expenditure account number represents the minimum level of detail required for reporting transactions in **budgeted funds** on the Trustees' Financial Summary.

The worksheets in FP-2 suggest several levels of detail for budgeting. However, districts may budget using any level of detail in each fund. Districts may optionally budget the function component at the third and fourth level of detail and the object component at the second or third level of detail. Regardless of the budget level used, districts must record actual expenditures at the third level expenditure object detail.

Expenditure function accounts 1000 - 3999 and object accounts 100 - 880 are considered **Current Expenditures**. Expenditure object accounts 900 - 999 **Other Financing Uses** should be budgeted for each year. However, object 892 **Prior Period Expenditure Adjustments** should never be budgeted for, since generally this account is used to record unanticipated corrections of errors made in prior years.

Workers' Compensation and Retirement Fund Expenditures

Budgeting and recording workers' compensation and retirement benefit expenditures by function is suggested but not required. Workers' compensation and retirement benefits may be budgeted and accounted for using either of the following options:

Option A: Undistributed ("Rolled up")

Enter the combined total retirement expenditure budget for all functions on the first line, "Option A: Undistributed," in the Retirement Fund (14) section of the worksheet. Undistributed retirement expenditures should be designated using 'XXX' in the program dimension and 'XXXX' in the function dimension of the expenditure account number. This same procedure may be used in other funds such as the General Fund to budget workers' compensation except that '999' should be used in program dimension and '9999' in function dimension. [The XXX's are used by OPI to distribute 'rolled up' expenditures (for analytical purposes) to programs and functions based upon prorating salaries (1XX) from all funds of the district. The 999's are used to distribute expenditures only in that particular fund.]

Option B: Distributed (Preferred Method)

Enter the retirement expenditure budget for each function level (i.e., 1XXX, 21XX, 221X, etc.) on lines provided under "Option B: Distributed," in the Retirement Fund (14) section of the worksheet. Enter the workers' compensation expenditure budget for each function (i.e. 1XXX, 21XX, 221X, etc.) on the worksheets for the General Fund and any other fund which pays workers' compensation.

Health Insurance and Other Non-Salary Based Benefits

Non-salary based benefits such as, health insurance and housing, must be budgeted and recorded by function (distributed). These benefits may not be budgeted and recorded using an undistributed or 'rolled up' method.

INSTRUCTIONS

PRELIMINARY AND FINAL BUDGET/TRUSTEES' FINANCIAL SUMMARY WORKSHEET (Cont'd)

FEDERAL AND STATE GRANTS/BUDGET AMENDMENTS

Budget Requirements

Although Section 20-9-201, MCA, identifies the Miscellaneous Programs Fund (15), as a nonbudgeted fund, state and federal grant accounted for in this fund usually require project budgets be prepared in accordance with federal and state regulations. Please check with the

program or accounting specialists at the Office of Public Instruction concerning budget requirements for each specific federal or state grant.

Project Reporter Codes

A three digit project reporter code must be assigned to certain revenue and expenditure accounts. A separate project reporter code must be used for: 1) Each federal or state grant project (revenues and expenditures); 2) Each budget amendment made during the year (expenditures only); and 3) Each interfund transfer made during the year. The district may assign any three digit project reporter code to a grant project, except that codes in the range 910-999 are reserved for assignment by the Office of Public Instruction. The Office of Public Instruction will assign a code in the range 910-949 to each approved budget amendment and a code in the range 950-999 for each interfund transfer. Each project reporter code used must be defined on the Trustees' Annual Financial Summary submitted at year-end.

See pages 3-0500-2 and 3-0600-42 in the School Accounting Manual for more information.

EXAMPLE: POSITION ROSTER FOR FP-2
SAMPLE SCHOOL DISTRICT SALARY DISTRIBUTION SHEET

PAY CODE	NAME	TITLE	GROSS	ELEM SHARE	3%SUB	ELEM TOTAL	TRS	PERS	FICA	W- COMP	HEALTH INSUR	UNEMPLOY
01 100 2300 111		SUPT	45,000	30,000	900	30,900	2,295		2,364	219	1,200	124
01 100 1000 112		PRIN	35,000	35,000	1,050	36,050	2,678		2,758	256	1,800	144
01 100 1000 112	JAMES	K-GRADE	22,050	22,050	662	22,712	1,687		1,737	161	1,800	91
01 100 1000 112	MONSON	GRADE 1	21,870	21,870	656	22,526	1,673		1,723	160	1,800	90
01 100 1000 112	NELSON	GRADE 2	25,560	25,560	767	26,327	1,956		2,014	187	1,800	105
01 100 1000 112	OHM	GRADE 3	29,340	29,340	800	30,220	2,245		2,312	215	1,800	121
01 100 1000 112	PETERSON	GRADE 4	23,310	23,310	699	24,009	1,783		1,837	170	1,800	96
01 100 1000 112	QUALEY	GRADE 5	26,910	26,910	807	27,717	2,059		2,120	197	1,800	111
01 100 1000 112	RICHARDS	GRADE 6	24,570	24,570	737	25,307	1,880		1,936	180	1,800	101
01 100 1000 112	SMITH	GRADE 7	30,420	30,420	913	31,333	2,327		2,397	222	1,800	125
01 100 1000 112	TURNER	P. ED.	24,930	16,620	499	17,119	1,272		1,310	122	1,800	68
01 100 1000 112	WILLIAMS	MUSIC	25,650	17,100	513	17,613	1,308		1,347	125	1,200	70
01 100 1000 112	COREZ	GRADE 8	20,610	20,610	618	21,228	1,577		1,624	151	1,200	85
	SUB-TOTAL			258,160	7,671	266,111	19,767	0	20,357	1,890	18,600	1,064
01 100 2220 112	ULSTAD	LIBRARY	21,240	14,160	425	14,585	1,083		1,116	104	1,200	58
01 100 2100 113	HOLLAND	COUNSELOR	25,910	17,940	538	18,478	1,272		1,414	131	1,200	74
01 280 1000 112	MCCONE	SP ED	26,190	26,190	786	26,976	2,004		2,064	192	1,800	108
01 710 3400 150	EXT CURR	STIPENDS	2,000	2,000	60	2,060	153		158	15	0	8
	TOT:CERT:		431,560	383,650	11,510	395,160	29,352	0	30,230	2,806	25,800	1,581
01 100 2300 115		SEC SUPT	16,000	10,667	320	10,987		705	840	78	1,200	44
01 100 2400 115		SEC PRIN	11,000	11,000	330	11,330		727	867	80	1,800	45
01 100 2500 111		BUSI MGR	18,000	12,000	360	12,360		793	946	88	1,200	49
01 100 2500 115		BOOKKEEPER	15,000	10,000	300	10,300		661	788	73	1,200	41
01 100 2600 114		CUSTODIAN	15,000	15,000	450	15,450		991	1,182	638	1,800	62
01 100 2100 113		PT NURSE (.4FTE)	6,000	4,000	120	4,120		264	315	29	720	16
	SUB TOT SUPPORT	81,000	81,000	62,667	1,880	64,547		4,142	4,938	987	7,920	258
17 600 1000 112		ADULT ED	18,000	18,000	540	18,540			1,418	132		74
12 910 3000 114		FOOD SERVICE	30,000	30,000	900	30,900		1,983	2,364	1,276		124
	GD TOTAL SUPPORT:		129,000	110,667	3,320	113,987		6,125	8,720	2,394	7,920	456
	GD TOTAL		560,560	494,317	14,830	509,146	29,352	6,125	38,950	5,200	25,800	1,581

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PRELIMINARY BUDGET RECAP FY

Fund/Fund Number	Total Budget Requirements	Total Reserves (961-967)***	Reserve Limit	% of Fund Balance Reserved [C]/[B] x 100	Unreserved Fund Balance Reappropri. (970) (if <0, enter 0)***	Estimated Revenues Excluding Fund Balance Reappropri. and District Levies	Distr. Prop. Tax Require. (B-F-G = H) (if<0, enter 0)	Distr Mill Levies (H/Taxable Value x .001)
[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
General Fund 01			20-9-104					
Transportation Fund 10			20%					
Bus Depreciation** Fund 11			N/A					
Tuition Fund 13			N/A					
Retirement Fund 14			35%					
Adult Education Fund 17			35%					
Non-Operating Fund 19			N/A					
Debt Service Fund 50			20-9-438					
Building** Reserve Fund 61			N/A					
Total of All Funds								

* The maximum General Fund Operating Reserve (961) allowed is: (a) 10% of next year's General fund budget OR (b) \$10,000 if (a) is less than \$10,000. If fund balance is negative show -0-.

** It is recommended that the district budget to spend all available dollars in these funds.

*** Column [C] + Column [F] MUST equal Line 48, Fund Balance for Budget on the Trustees' Financial Summary. If fund balance is negative show -0-.

GENERAL FUND RESERVE FOR OPERATIONS
AND EXCESS GENERAL FUND RESERVES

Fund Balance for Budget (TFS48)	a	
961 Reserve for Operations	b	
963 Reserve for Unused Protested/Delinquent Taxes	c	
964 Reserve for Unused Tax Audit Receipts	d	
	e	
	f	
Total General Fund Operating/Excess Reserves [b] + [c] + [d] = [g]	g	
Unreserved/Reappropriated Fund Balance [a] - [g] = [h]	h	

^a Must match TFS line 48 which includes unreserved fund balance and total reserves. Must match Column [C], Fund 01, on the Preliminary Budget Report. If fund balance is negative show -0-.

^b The maximum General Fund Operating Reserve (961) allowed is: (a) 10% of next year's General fund budget OR (b) \$10,000 if (a) is less than \$10,000.

^{cdef} Must have full operating reserves in (b) before having any excess reserves. See ARM 10.22.103.

^g Must match Column [C], Fund 01, on the Preliminary Budget Report. This cannot be negative.
^h Must match Column [F], Fund 01, on the Preliminary Budget Report.

School District Name & Number: _____
 County Name: _____
 Fiscal Year: _____

GENERAL FUND
REVENUES

FUND SOURCE	DESCRIPTION			
01	REVENUE FROM LOCAL SOURCES			
1110	District - Tax Levies			
1117 ^e	District - Prior Year Protested Tax			
1118 ^e	District - Dept of Rev Tax Audit			
1123 ^d	District - Coal Gross Proceeds			
1130 ^a	District - Tax Title/Property Sales			
1190 ^e	District - Penal/Int on Dlgnt Taxes			
1310 ^b	District - Tuition, Individual			
1320 ^b	District - Tuition, In State SD			
1330 ^b	District - Tuition, Out State SD			
1410 ^a	District - Trans Fees, Individual			
1430 ^a	District - Trans Fees, Out-of-State			
1440 ^a	District - Trans Fees, Other			
1510 ^a	District - Investment Earnings			
1800 ^a	District - Community Service Activ			
1900 ^a	District - Other Revenue - Explain			
1910 ^a	District - Rentals/Bldg & Equipment			
1920 ^a	District - Contributions and Donatn			
1940 ^a	District - Textbook Sale and Rental			
1945 ^a	District - Fees, Resale of Supplies			
1950 ^a	District - Services to Other School			
1960 ^a	District - Serv to Other Schools			
1970 ^a	District - Services to Other Funds			
1981 ^a	District - Summer School Revenue			
01	REVENUE FROM COUNTY SOURCES			
01	REVENUE FROM STATE SOURCES			
3110 ^w	State/County Equalization			
3120 ^w	State Guaranteed Tax Base Subsidy			
3302 ^a	State Pymt In Lieu of-Fish/Parks			
3440 ^w	State Personal Property Tax Reim			
3444 ^w	State Block Grant			
3445 ^w	State Combined Fund School Block Grt			
3460 ^e	State Oil and Gas Production Tax			
01	REVENUE FROM FEDERAL SOURCES			
01 XXXX	TOTAL CURRENT REVENUES FOR FUND 01			

^a Actual Non-Levy Revenue Required to be Budgeted in Base Next Year.

^b Actual Non-Levy Revenue Required to be Budgeted in Base or Over Base Next Year.

^e Other Non-Levy Revenue Estimated to be Budgeted in Base Next Year.

^d Required to use the amount estimated by the Department of Revenue.

^w Use worksheets from website to calculate.

GENERAL FUND

REVENUES

FUND SOURCE	DESCRIPTION			
01	OTHER FINANCING SOURCES			
5200 ^e	Sale/Comp for Loss of Assets			
5300 ^e	Operating Transfer from Other Funds			
5700 ^e	Resources from Other Districts			
	PRIOR PERIOD ADJUSTMENTS			
6100 ^f	Prior Period Revenue Adjustments			
	EQUITY SOURCES			
0970 ^g	Unrsrvd Fund Balance Reappropriated			
9710 ^e	Residual Equity Transfers In			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES				

^a Actual Non-Levy Revenue Required to be Budgeted in Base Next Year.

^b Actual Non-Levy Revenue Required to be Budgeted in Base or Over Base Next Year.

^e Other Non-Levy Revenue Estimated to be Budgeted in Base Next Year.

^d Required to use the amount estimated by the Department of Revenue.

^f Item should not be budgeted.

^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

GENERAL FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

01	1XX	1XXX	INSTRUCTION			
		112	Regular Salaries, Teachers			
		115	Regular Salaries, Clerical			
		117	Regular Salaries, Aides			
		122	Substitute Teachers			
		160	Sick Leave Termination Pay			
		170	Vacation Termination Pay			
		1XX	Personal Services - Salaries			
		250	Workers Compensation			
		260	Health Insurance			
		270	Life and Disability Insurance			
		2XX	Personal Services - Benefits			
		320	Professional-Educational Services			
		3XX	Purchased Prof/Tech Services			
		440	Repair & Maintenance Services			
		4XX	Purchased Property Services			
		532	Postage, Petty Cash			
		550	Printing & Duplication			
		581	In District Travel			
		5XX	Other Purchased Services			
		610	Supplies			
		615	Replacement Supplies and Parts			
		640	Books			
		650	Periodicals			
		660	Minor Equipment			
		6XX	Supplies and Materials			
		730	Major Equipment			
		7XX	Property and Equipment Acquisition			
		800	Other			
		8	Other Expenditures			
01	1XX	21XX	SUPPORT SERVICES - STUDENTS			
		113	Regular Salaries, Professional			
		115	Regular Salaries, Clerical			
		117	Regular Salaries, Aides			
		120	Temporary Salaries			
		160	Sick Leave Termination Pay			
		170	Vacation Termination Pay			
		1XX	Personal Services - Salaries			

GENERAL FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

01 1XX 21XX	SUPPORT SERVICES - STUDENTS			
250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
4XX	Purchased Property Services			
532	Postage, Petty Cash			
550	Printing & Duplication			
581	In District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			

01 1XX 221X	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
112	Regular Salaries, Teachers			
117	Regular Salaries, Aides			
120	Temporary Salaries			
150	Stipends, Prof-Educational			
160	Sick Leave Termination Pay			
170	Vacation Termination Pay			
1XX	Personal Services - Salaries			
250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
340	Technical Services			
3XX	Purchased Prof/Tech Services			

GENERAL FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
01	1XX	221X	440	Repair & Maintenance Services			
			4XX	Purchased Property Services			

532	Postage, Petty Cash			
550	Printing & Duplication			
581	In District Travel			
582	Out of District Travel/Inservice Trng			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			
01 1XX 222X	EDUCATIONAL MEDIA SERVICES			
112	Regular Salaries, Teachers			
117	Regular Salaries, Aides			
120	Temporary Salaries			
160	Sick Leave Termination Pay			
170	Vacation Termination Pay			
1XX	Personal Services - Salaries			
250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
450	Rental			
4XX	Purchased Property Services			
532	Postage, Petty Cash			
550	Printing & Duplication			
581	In District Travel			
5XX	Other Purchased Services			

GENERAL FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
01	1XX	222X		EDUCATIONAL MEDIA SERVICES			
			610	Supplies			
			615	Replacement Supplies and Parts			
			640	Books			
			650	Periodicals			
			660	Minor Equipment			
			681	Computer Software			
			660	Media Software			
			6XX	Supplies and Materials			

730	Major Equipment			
7XX	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			

01 1XX 23XX SUPPORT SERVICES - GENERAL ADMINISTRATION

111	Regular Salaries, Administrators			
115	Regular Salaries, Clerical			
120	Temporary Salaries			
150	Stipends, Prof-Educational			
160	Sick Leave Termination Pay			
170	Vacation Termination Pay			

1XX Personal Services - Salaries

250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			

2XX Personal Services - Benefits

310	Office/Administrative Services			
320	Professional-Educational Services			
330	Other Professional Services			
340	Technical Services			

3XX Purchased Prof/Tech Services

440	Repair & Maintenance Services			
450	Rental			

4XX Purchased Property Services

520	Insurance, Liability			
531	Telephone			
532	Postage			
540	Advertising			
550	Printing & Duplication			
581	In District Travel			
582	Out of District Travel			

5XX Other Purchased ServicesGENERAL FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

01	1XX	23XX		SUPPORT SERVICES - GENERAL ADMINISTRATION			
			610	Supplies			
			615	Replacement Supplies and Parts			
			640	Books			
			650	Periodicals			
			660	Minor Equipment			
			6XX	Supplies and Materials			
			730	Major Equipment - New			
			740	Major Equipment - Replacement			
			7XX	Property and Equipment Acquisition			
			800	Other			

810	Professional Dues			
8	Other Expenditures			
01 1XX 24XX	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
111	Regular Salaries, Administrators			
115	Regular Salaries, Clerical			
119	Other Supervisory Salaries			
120	Temporary Salaries			
150	Stipends, Prof-Educational			
160	Sick Leave Termination Pay			
170	Vacation Termination Pay			
1XX	Personal Services - Salaries			
250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
330	Other Professional Services			
340	Technical Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
450	Rental			
4XX	Purchased Property Services			
531	Telephone			
532	Postage			
540	Advertising			
550	Printing & Duplication			
581	In District Travel			
582	Out of District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	Minor Equipment			
6XX	Supplies and Materials			

GENERAL FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
01	1XX	24XX		SUPPORT SERVICES - SCHOOL ADMINISTRATION			
			730	Major Equipment			
			7XX	Property and Equipment Acquisition			
			800	Other			
			810	Professional Dues			
			8	Other Expenditures			
01	1XX	25XX		SUPPORT SERVICES - BUSINESS SERVICES			
			111	Regular Salaries, Administrators			
			115	Regular Salaries, Clerical			
			119	Chief Business Official			
			120	Temporary Salaries			
			150	Stipends, Prof-Educational			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			

1XX Personal Services - Salaries

250 Workers Compensation
 260 Health Insurance
 270 Life and Disability Insurance

2XX Personal Services - Benefits

320 Professional-Educational Services
 330 Other Professional Services
 340 Technical Services

3XX Purchased Prof/Tech Services

440 Repair & Maintenance Services
 450 Rental

4XX Purchased Property Services

520 Insurance, Liability
 531 Telephone
 532 Postage
 540 Advertising
 550 Printing & Duplication
 581 In District Travel
 582 Out of District Travel

5XX Other Purchased Services

610 Supplies
 615 Replacement Supplies and Parts
 640 Books
 650 Periodicals
 660 Minor Equipment

6XX Supplies and Materials

730 Major Equipment

7XX Property and Equipment Acquisition**GENERAL FUND
EXPENDITURES**

FUND PRG FUNC OBJ DESCRIPTION

.....

01 1XX 25XX SUPPORT SERVICES - BUSINESS SERVICES
 810 Professional Dues

8 Other Expenditures

01 1XX 26XX OPERATIONS AND MAINTENANCE OF PLANT
 114 Custodial Salaries
 120 Temporary Salaries
 130 Overtime
 160 Sick Leave Termination Pay
 170 Vacation Termination Pay

1XX Personal Services - Salaries

250 Workers Compensation
 260 Health Insurance
 270 Life and Disability Insurance

2XX Personal Services - Benefits

320 Professional-Educational Services
 340 Technical Services

3XX	Purchased Prof/Tech Services			
411	Utilities, Gas			
412	Utilities, Electricity			
421	Water/Sewage			
431	Disposal Services			
440	Repair & Maintenance Services			
460	Minor Construction Services			
4XX	Purchased Property Services			
532	Postage, Petty Cash			
581	In District Travel			
582	Out of District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment - New			
740	Major Equipment - Replacement			
7XX	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			

GENERAL FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
01	1XX	27XX		STUDENT TRANSPORTATION			
			115	Regular Salaries, Clerical			
			118	Regular Salaries, Drivers			
			119	Transportation Supervisors			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			
			1XX	Personal Services - Salaries			
			250	Workers Compensation			
			260	Health Insurance			
			270	Life and Disability Insurance			
			2XX	Personal Services - Benefits			
			340	Technical Services			
			3XX	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
			450	Rental			
			4XX	Purchased Property Services			
			513	Contracted Services, Private Contr			
			514	Individual Contracts			
			515	Contingency			

516	Field Trips			
520	Insurance, Liability			
531	Telephone			
532	Postage			
540	Advertising			
550	Printing & Duplication			
581	In District Travel			
582	Out of District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
624	Vehicle Fuel			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			

GENERAL FUND EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
01	1XX	28XX		SUPPORT SERVICES - CENTRAL			
			113	Regular Salaries, Professional			
			115	Regular Salaries, Clerical			
			117	Regular Salaries, Aides			
			120	Temporary Salaries			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			
	1XX			Personal Services - Salaries			
			250	Workers Compensation			
			260	Health Insurance			
			270	Life and Disability Insurance			
	2XX			Personal Services - Benefits			
			320	Professional-Educational Services			
	3XX			Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
	4XX			Purchased Property Services			
			532	Postage, Petty Cash			
			550	Printing & Duplication			
			581	In District Travel			
			582	Out of District Travel			
	5XX			Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts			

640	Books	_____	_____	_____
650	Periodicals	_____	_____	_____
660	Minor Equipment	_____	_____	_____

6XX Supplies and Materials

730	Major Equipment	_____	_____	_____
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7XX Property and Equipment Acquisition

800	Other	_____	_____	_____
-----	-------	-------	-------	-------

8 Other Expenditures

01 1XX 4XXX

FACILITIES ACQUISITIONS

710	Sites-Acquisition	_____	_____	_____
720	Buildings-Acquisition	_____	_____	_____
725	Major Construction Services	_____	_____	_____
730	Building Improvements - Equipment	_____	_____	_____

7XX Property and Equipment Acquisition

01 1XX 5XXX

DEBT SERVICE OTHER THAN BONDED INDEBTEDNESS

Capital Leases, BOI Loans, Interest on Registered Warrants

840	Principal	_____	_____	_____
850	Interest	_____	_____	_____

8 Other Expenditures

**GENERAL FUND
EXPENDITURES**

FUND PRG FUNC OBJ DESCRIPTION

.....

01 180 1XXX

SUMMER SCHOOL

112	Regular Salaries, Teachers	_____	_____	_____
115	Regular Salaries, Clerical	_____	_____	_____
117	Regular Salaries, Aides	_____	_____	_____
122	Substitute Teachers	_____	_____	_____
160	Sick Leave Termination Pay	_____	_____	_____
170	Vacation Termination Pay	_____	_____	_____

1XX Personal Services - Salaries

250	Workers Compensation	_____	_____	_____
260	Health Insurance	_____	_____	_____
270	Life and Disability Insurance	_____	_____	_____

2XX Personal Services - Benefits

320	Professional-Educational Services	_____	_____	_____
-----	-----------------------------------	-------	-------	-------

3XX Purchased Prof/Tech Services

440	Repair & Maintenance Services	_____	_____	_____
-----	-------------------------------	-------	-------	-------

4XX Purchased Property Services

532	Postage, Petty Cash	_____	_____	_____
550	Printing & Duplication	_____	_____	_____
581	In District Travel	_____	_____	_____

5XX Other Purchased Services

610	Supplies	_____	_____	_____
615	Replacement Supplies and Parts	_____	_____	_____
640	Books	_____	_____	_____
650	Periodicals	_____	_____	_____
660	Minor Equipment	_____	_____	_____

6XX Supplies and Materials

730 Major Equipment

7XX Property and Equipment Acquisition

800 Other

8 Other Expenditures

01

GENERAL FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

01 280 1XXX SPECIAL EDUCATION-INSTRUCTION

112 Regular Salaries, Teachers

117 Regular Salaries, Aides

122 Substitute Teachers

160 Sick Leave Termination Pay

170 Vacation Termination Pay

1XX Personal Services - Salaries

250 Workers Compensation

260 Health Insurance

270 Life and Disability Insurance

2XX Personal Services - Benefits

320 Professional-Educational Services

3XX Purchased Prof/Tech Services

440 Repair & Maintenance Services

4XX Purchased Property Services

532 Postage, Petty Cash

550 Printing & Duplication

561 Tuition-In State

562 Tuition-Out of State

581 In District Travel

5XX Other Purchased Services

610 Supplies

615 Replacement Supplies and Parts

640 Books

650 Periodicals

660 Minor Equipment

6XX Supplies and Materials

730 Major Equipment

7XX Property and Equipment Acquisition

800 Other

8 Other Expenditures

01 280 21XX SPECIAL EDUCATION-SUPPORT SERVICES

113 Regular Salaries, Professional

115 Regular Salaries, Clerical

117 Regular Salaries, Aides

120 Temporary Salaries

160 Sick Leave Termination Pay

170 Vacation Termination Pay

1XX Personal Services - SalariesGENERAL FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

01 280 21XX SPECIAL EDUCATION-SUPPORT SERVICES

250 Workers Compensation

260 Health Insurance

270 Life and Disability Insurance

2XX Personal Services - Benefits

320 Professional-Educational Services

3XX Purchased Prof/Tech Services

440 Repair & Maintenance Services

4XX Purchased Property Services

581 In District Travel

5XX Other Purchased Services

610 Supplies

615 Replacement Supplies and Parts

640 Books

650 Periodicals

660 Minor Equipment

6XX Supplies and Materials

730 Major Equipment

7XX Property and Equipment Acquisition**8 Other Expenditures**

01 280 221X SPECIAL EDUCATION-SUPPORT SERVICES

320 Professional-Educational Services

3XX Purchased Prof/Tech Services

582 Out of District Travel, Training

5XX Other Purchased Services

01 280 24XX SPECIAL EDUCATION-ADMINISTRATION

111 Director's Salaries

1XX Personal Services - Salaries

250 Workers Compensation
 260 Health Insurance
 270 Life and Disability Insurance

2XX Personal Services - BenefitsGENERAL FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....

01 280 27XX STUDENT TRANSPORTATION - SPECIAL EDUCATION

115 Regular Salaries, Clerical
 118 Regular Salaries, Drivers
 119 Transportation Supervisors
 160 Sick Leave Termination Pay
 170 Vacation Termination Pay

1XX Personal Services - Salaries

250 Workers Compensation
 260 Health Insurance
 270 Life and Disability Insurance

2XX Personal Services - Benefits

340 Technical Services

3XX Purchased Prof/Tech Services

440 Repair & Maintenance Services
 450 Rental

4XX Purchased Property Services

513 Contracted Services, Private Contr
 514 Individual Contracts
 515 Contingency
 516 Field Trips
 520 Insurance, Liability
 531 Telephone
 532 Postage
 540 Advertising
 550 Printing & Duplication
 581 In District Travel
 582 Out of District Travel

5XX Other Purchased Services

610 Supplies
 615 Replacement Supplies and Parts
 624 Vehicle Fuel
 660 Minor Equipment

6XX Supplies and Materials

730 Major Equipment

7XX Property and Equipment Acquisition

01 _____

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

GENERAL FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
01	3	1XXX		VO ED -			
			112	Regular Salaries, Teachers			
			115	Regular Salaries, Clerical			
			117	Regular Salaries, Aides			
			122	Substitute Teachers			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			
			1XX	Personal Services - Salaries			
			250	Workers Compensation			
			260	Health Insurance			
			270	Life and Disability Insurance			
			2XX	Personal Services - Benefits			
			320	Professional-Educational Services			
			3XX	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			532	Postage, Petty Cash			
			550	Printing & Duplication			
			581	In District Travel			
			5XX	Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts			
			640	Books			
			650	Periodicals			
			660	Minor Equipment			
			6XX	Supplies and Materials			
			730	Major Equipment			
			7XX	Property and Equipment Acquisition			
			800	Other			
			8	Other Expenditures			
01	3	24XX		VO ED - ADMINISTRATION			
			111	Director's Salaries			
			1XX	Personal Services - Salaries			
			250	Workers Compensation			
			260	Health Insurance			
			270	Life and Disability Insurance			
			2XX	Personal Services - Benefits			

Copy this page for each Vocational Education project.

GENERAL FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

01	420	1XXX	SPECIAL PROGRAMS - TITLE 1			
112			Regular Salaries, Teachers			
115			Regular Salaries, Clerical			
117			Regular Salaries, Aides			
122			Substitute Teachers			
160			Sick Leave Termination Pay			
170			Vacation Termination Pay			
1XX			Personal Services - Salaries			
250			Workers Compensation			
260			Health Insurance			
270			Life and Disability Insurance			
2XX			Personal Services - Benefits			
320			Professional-Educational Services			
3XX			Purchased Prof/Tech Services			
440			Repair & Maintenance Services			
4XX			Purchased Property Services			
532			Postage, Petty Cash			
550			Printing & Duplication			
581			In District Travel			
5XX			Other Purchased Services			
610			Supplies			
615			Replacement Supplies and Parts			
640			Books			
650			Periodicals			
660			Minor Equipment			
6XX			Supplies and Materials			
730			Major Equipment			
7XX			Property and Equipment Acquisition			
800			Other			
8			Other Expenditures			

GENERAL FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

01 710 27XX SCHOOL SPONSORED ACTIVITIES - TRANSPORTATION
 118 Regular Salaries, Drivers

1XX Personal Services - Salaries

2XX Personal Services - Benefits

3XX Purchased Prof/Tech Services

440 Repair & Maintenance Services

4XX Purchased Property Services

513 Contracted Services, Private Contr
 520 Insurance

5XX Other Purchased Services

610 Supplies
 615 Replacement Supplies and Parts
 624 Vehicle Fuel

6XX Supplies and Materials

730 Major Equipment

7XX Property and Equipment Acquisition

01 710 34XX SCHOOL SPONSORED ACTIVITIES
 119 Activities Director Salaries
 120 Temporary Salaries
 150 Extracurricular Stipend

1XX Personal Services - Salaries

2XX Personal Services - Benefits

3XX Purchased Prof/Tech Services

4XX Purchased Property Services

520 Insurance

5XX Other Purchased Services

610 Supplies
 615 Replacement Supplies and Parts

6XX Supplies and Materials

GENERAL FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
01	710	34XX		SCHOOL SPONSORED ACTIVITIES			
			730	Major Equipment			
			7XX	Property and Equipment Acquisition			
			810	Dues			
			8	Other Expenditures			
01	720	27XX		SCHOOL SPONSORED ATHLETICS - TRANSPORTATION			
			118	Regular Salaries, Drivers			
			1XX	Personal Services - Salaries			
			2XX	Personal Services - Benefits			
			3XX	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			513	Contracted Services, Private Contr			
			520	Insurance			
			5XX	Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts			
			624	Vehicle Fuel			
			6XX	Supplies and Materials			
			730	Major Equipment			
			7XX	Property and Equipment Acquisition			
01	720	35XX		SCHOOL SPONSORED ATHLETICS			
			119	Activities Director Salaries			
			120	Temporary Salaries			
			150	Extracurricular Stipend			
			1XX	Personal Services - Salaries			
			2XX	Personal Services - Benefits			
			3XX	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			520	Insurance			
			582	Out of District Travel			
			5XX	Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts			
			6XX	Supplies and Materials			
GENERAL FUND							
EXPENDITURES							
FUND	PRG	FUNC	OBJ	DESCRIPTION			

.....			
01 720 35XX	SCHOOL SPONSORED ATHLETICS		
730	Major Equipment		
7XX	Property and Equipment Acquisition		
810	Dues		
8	Other Expenditures		
01 910 3100	SCHOOL FOOD SERVICES		
01 999 9999	UNDISTRIBUTED EMPLOYEE BENEFITS (Option A - Undistributed)*		
210	Social Security		
220	Contribution, TRS		
230	Contribution, PERS		
240	Contribution, Unemployment		
250	Workers Compensation		
2XX	Personal Services - Benefits		
* Health insurance must be budgeted by function.			
01 XXX XXXX XXX	TOTAL CURRENT EXPENDITURES - FUND 01		
OTHER FINANCING USES			
01 1XX 6100 910	Operating Transfers to Other Funds ^(c)		
01 1XX 6200 920	Resources to Other Districts		
PRIOR PERIOD ADJUSTMENTS			
01 XXX XXXX 892	Prior Period Expenditure Adjmnts ^(a)		
EQUITY USES			
01 999 9999 998	New Operating Reserves ^(b)		
01 999 9999 999	Unfunded Prior Year Bdgt Amdmt Exp ^(b)		
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^(a) Item should not be budgeted.

^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

^(c) Transfer to Compensated Absences Fund (21) or Litigation Fund (27).

GENERAL FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:

3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

GENERAL FUND

	FY _____ PRELIMINARY BUDGET	FY _____ APPROVED BUDGET	FY _____ ACTUAL
--	-----------------------------------	--------------------------------	--------------------

CHANGES IN FUND BALANCE

SOURCES:

1	TOTAL BEGINNING FUND BALANCE JULY 1, 20____ (a)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	_____
2	TOTAL CURRENT REVENUES	_____	_____	_____
	OTHER FINANCING SOURCES			
3	01 5200 Sale/Comp for Loss of Assets	_____	_____	_____
4	01 5300 Operating Transfer from Other Funds	_____	_____	_____
5	01 5700 Resources from Other Districts	_____	_____	_____
	PRIOR PERIOD ADJUSTMENTS			
6	01 6100 Prior Period Revenue Adjustments (a)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	_____
	EQUITY SOURCES			
7	01 0970 Unrsrvd Fund Balance Reappropriated (b)	_____	_____	XXXXXXXXXXXXX
8	01 9710 Residual Equity Transfers In	_____	_____	_____
9	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES (2 + 3 + 4 + 5 + 6 + 7 + 8 = 9)	_____	_____	_____

USES:

10	TOTAL CURRENT EXPENDITURES	_____	_____	_____
	OTHER FINANCING USES			
11	01 1XX 6100 910 Operating Transfers to Other Funds (c)	_____	_____	_____
12	01 1XX 6200 920 Resources to Other Districts	_____	_____	_____
	PRIOR PERIOD ADJUSTMENTS			
13	01 XXX XXXX 892 Prior Period Expenditure Adjmnts (a)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	_____
	EQUITY USES			
14	01 999 9999 998 New Operating Reserves (b)	_____	_____	XXXXXXXXXXXXX
15	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES (10 + 11 + 12 + 13 + 14 = 15)	_____	_____	_____

16	Increase (Decrease) in Reserve for Inventories (a)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	_____
17	Increase (Decrease) in Reserve for Encumbrances (a)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	_____
18	TOTAL ENDING FUND BALANCE JUNE 30, 20____ (a) (Line 1 + 9 - 15 + 16 + 17 = 18)	XXXXXXXXXXXXX	XXXXXXXXXXXXX	_____

(a) Item should not be budgeted.

(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

(c) Transfer to Compensated Absences Fund (21) or Litigation Reserve Fund (27).

TRANSPORTATION FUND

REVENUES

FUND SOURCE	DESCRIPTION			
10	REVENUE FROM LOCAL SOURCES			
1110	District - Tax Levies			
1123	District - Coal Gross Proceeds			
1130	District - Tax Title/Property Sales			
1190	District - Penal/Int on Dlgnt Taxes			
1410	District - Trans Fees, Individual			
1420	District - Trans Fees, In State SD			
1430	District - Trans Fees, Out State SD			
1440	District - Trans Fees, Other			
1510	District - Investment Earnings			
1800	District - Community Service Activ			
1900	District - Other Revenue - Explain			
1910	District - Rentals/Bldg & Equipment			
1920	District - Contributions and Donatn			
1950	District - Services to Other School			
10	REVENUE FROM COUNTY SOURCES			
2220	County Transportation Reimbursement			
10	REVENUE FROM STATE SOURCES			
3210	State Transportation Aid			
3302	State Pymt In Lieu of-Fish/Parks			
3440	State Personal Property Tax Reim			
3444	State Block Grant			
3445	State Combined Fund School Block Grt			
3460	State Oil and Gas Production Tax			
10	REVENUE FROM FEDERAL SOURCES			
10 XXXX	TOTAL CURRENT REVENUES - FUND 10			
10	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss of Assets			
5700	Resources from Other Districts			
6100 ^f	PRIOR PERIOD ADJUSTMENTS Prior Period Revenue Adjustments			
0970 ^g	EQUITY SOURCES Unrsrvd Fund Balance Reappropriated			
9710	Residual Equity Transfers In			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES				

^f Item should not be budgeted.^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

TRANSPORTATION FUND

EXPENDITURES

FUND PRG FUNC OBJ	DESCRIPTION			
10 1XX 23XX	SUPPORT SERVICES - GENERAL ADMINISTRATION			
111	Salaries, Official/Administrative			
115	Regular Salaries, Clerical			

	1XX	Personal Services - Salaries			
10 1XX 24XX		SUPPORT SERVICES - SCHOOL ADMIN			
	111	Regular Salaries, Administrators			
	115	Regular Salaries, Clerical			
	120	Temporary Salaries			
	150	Stipends, Prof-Educational			
	160	Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	2XX	Personal Services - Benefits			
10 1XX 25XX		SUPPORT SERVICES - BUSINESS SERVICES			
	111	Salaries, Official/Administrative			
	115	Regular Salaries, Clerical			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	2XX	Personal Services - Benefits			
10 1XX 26XX		OPERATIONS AND MAINTENANCE OF PLANT			
	114	Custodial Salaries			
	160	Sick Leave Termination Pay			
	170	Vacation Termination Pay			
	1XX	Personal Services - Salaries			
	250	Workers Compensation			
	260	Health Insurance			
	270	Life and Disability Insurance			
	2XX	Personal Services - Benefits			
	340	Technical Services			
	3XX	Purchased Prof/Tech Services			
	411	Utilities, Gas			
	412	Utilities, Electricity			
	421	Water/Sewage			
	431	Disposal Services			
	440	Repair & Maintenance Services			
	460	Minor Construction Services			
	4XX	Purchased Property Services			
TRANSPORTATION FUND					
<u>EXPENDITURES</u>					
FUND PRG FUNC OBJ	DESCRIPTION				
10 1XX 26XX	OPERATIONS AND MAINTENANCE OF PLANT				
	5XX	Other Purchased Services			
	610	Supplies			
	615	Replacement Supplies and Parts			
	660	Minor Equipment			

6XX		Supplies and Materials			
730		Major Equipment - New			
7XX		Property and Equipment Acquisition			
800		Other			
8		Other Expenditures			
10 1XX 27XX		STUDENT TRANSPORTATION			
115		Regular Salaries, Clerical			
118		Regular Salaries, Drivers			
119		Transportation Supervisors			
160		Sick Leave Termination Pay			
170		Vacation Termination Pay			
1XX		Personal Services - Salaries			
250		Workers Compensation			
260		Health Insurance			
270		Life and Disability Insurance			
2XX		Personal Services - Benefits			
340		Technical Services			
3XX		Purchased Prof/Tech Services			
440		Repair & Maintenance Services			
450		Rental			
4XX		Purchased Property Services			
513		Contracted Services, Private Contr			
514		Individual Contracts			
515		Contingency			
520		Insurance, Liability			
531		Telephone			
532		Postage			
540		Advertising			
550		Printing & Duplication			
581		In District Travel			
582		Out of District Travel			
5XX		Other Purchased Services			
610		Supplies			
615		Replacement Supplies and Parts			
624		Vehicle Fuel			
660		Minor Equipment			
6XX		Supplies and Materials			

TRANSPORTATION FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
10	1XX	27XX		STUDENT TRANSPORTATION			
			730	Major Equipment			
		7XX		Property and Equipment Acquisition			
10	1XX	4XXX		FACILITIES ACQUISITIONS			
			730	Major Equipment			

7XX		Property and Equipment Acquisition			
10 1XX 5XXX		DEBT SERVICE OTHER THAN BONDED INDEBTEDNESS			
840		Principal on Leases			
850		Interest on Leases			
8		Other Expenditures			
10 280 27XX		STUDENT TRANSPORTATION - SPECIAL EDUCATION			
115		Regular Salaries, Clerical			
118		Regular Salaries, Drivers			
160		Sick Leave Termination Pay			
170		Vacation Termination Pay			
1XX		Personal Services - Salaries			
250		Workers Compensation			
260		Health Insurance			
270		Life and Disability Insurance			
2XX		Personal Services - Benefits			
340		Technical Services			
3XX		Purchased Prof/Tech Services			
440		Repair & Maintenance Services			
450		Rental			
4XX		Purchased Property Services			
513		Contracted Services, Private Contr			
514		Individual Contracts			
515		Contingency			
520		Insurance, Liability			
531		Telephone			
532		Postage			
540		Advertising			
550		Printing & Duplication			
581		In District Travel			
582		Out of District Travel			
5XX		Other Purchased Services			

TRANSPORTATION FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
10	280	27XX		STUDENT TRANSPORTATION - SPECIAL EDUCATION			
			610	Supplies			
			615	Replacement Supplies and Parts			
			624	Vehicle Fuel			
			660	Minor Equipment			
				6XX	Supplies and Materials		
			730	Major Equipment			
				7XX	Property and Equipment Acquisition		

10 280 5XXX DEBT SERVICE OTHER THAN BONDED INDEBTEDNESS

840 Principal on Leases

850 Interest on Leases

8 Other Expenditures

10 999 9999 UNDISTRIBUTED EMPLOYEE BENEFITS (Option A - Undistributed)

210 Social Security

220 Contribution, TRS

230 Contribution, PERS

240 Contribution, Unemployment

250 Workers Compensation

10 XXX XXXX XXX TOTAL CURRENT EXPENDITURES - FUND 10

OTHER FINANCING USES

10 1XX 6200 920 Resources to Other Districts

PRIOR PERIOD ADJUSTMENTS

10 XXX XXXX 892 Prior Period Expenditure Adjmnts ^(a)

EQUITY USES

10 999 9999 998 New Operating Reserves ^(b)

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

^(a) Item should not be budgeted.

^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

TRANSPORTATION FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____

USES:

3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

TRANSPORTATION SCHEDULE DATA - See Budget Instructions		
Regular education students on schedule amount	0005	
Contingency for regular education students (May not exceed 10% of 0005)	0006	
Maximum County Reimbursement (50% of lines 0005+0006)	2220	
Maximum State Reimbursement (50% of lines 0005+0006)	3210	
Maximum On-Schedule Reimbursement (Line 2220 + 3210)	Max	
Amount Over-Schedule: Line 3 Above Total Exp/Uses minus Line Max	0011	

Reserves above 20% are used to reduce the county reimbursement (2220) first and then the state reimbursement (3210).

(a) Item should not be budgeted.

(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

BUS DEPRECIATION FUND

REVENUES

FUND SOURCE	DESCRIPTION			
11	REVENUE FROM LOCAL SOURCES			
1110	District - Tax Levies			
1123	District - Coal Gross Proceeds			
1130	District - Tax Title/Property Sales			
1190	District - Penal/Int on Dlgnt Taxes			
1510	District - Investment Earnings			
1900	District - Other Revenue - Explain			
11	REVENUE FROM COUNTY SOURCES			
11	REVENUE FROM STATE SOURCES			
3302	State Pymt In Lieu of-Fish/Parks			
3420	State Corporation License Tax			
3430	State Aeronautics Fee			
3440	State Personal Property Tax Reim			
3444	State Block Grant			
3445	State Combined Fund School Block Grt			
3460	State Oil and Gas Production Tax			
11	REVENUE FROM FEDERAL SOURCES			
11 XXXX	TOTAL CURRENT REVENUES - FUND 11			
11	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss of Assets			
	PRIOR PERIOD ADJUSTMENTS			
6100 ^f	Prior Period Revenue Adjustments			
	EQUITY SOURCES			
0970 ^g	Unrsrvd Fund Balance Reappropriated			
	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^f Item should not be budgeted.^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

BUS DEPRECIATION FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
11	1XX	27XX		STUDENT TRANSPORTATION			
			740	Major Equipment-Replacement			
11	280	27XX		SPECIAL EDUCATION - STUDENT TRANSPORTATION			
			740	Major Equipment-Replacement			
11	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 11			
				OTHER FINANCING USES			
				PRIOR PERIOD ADJUSTMENTS			
11	XXX	XXXX	892	Prior Period Expenditure Adjmnts ^(a)			
				EQUITY USES			
11	999	9999	971	Residual Equity Transfers Out			
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES							

^(a) Item should not be budgeted.

Since revenues are levied only for the scheduled amount of depreciation, revenues do not have to equal expenditures. However, it is recommended that all available or anticipated dollars be budgeted to avoid budget overdrafts during the year. Accordingly, revenues will equal expenditures.

BUS DEPRECIATION FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:

3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES4 Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

Expenditures and Revenues do not have to balance. Since revenues are levied only for the scheduled amount of depreciation, revenues do not have equal expenditures. However, it is recommended that all available or anticipated dollars be budgeted to avoid budget overdrafts during the year. Accordingly, total sources (line 2) will equal total uses (line 3).

Schedule/ Vehicle ID #	Date of Purchase	Cost to District	Amount in Bus Depreciation Fund*	20% Limit	Mill Levy Requirem ent Ensuing Year**
Bus A					
Bus B					
Bus C					
Bus D					
Total (Mill Levy Requirement Ensuing Year must agree to District Levy - 1110)			\$		\$

* May not exceed 150% of original cost of bus.

** May not exceed 20% of original cost of bus.

TUITION FUND

REVENUES

FUND SOURCE	DESCRIPTION			
13	REVENUE FROM LOCAL SOURCES			
1110	District - Tax Levies			
1117	District - Prior Year Protested Tax			
1118	District - Dept of Rev Tax Audit			
1121	District - Vehicle Taxes and Fees			
1123	District - Coal Gross Proceeds			
1130	District - Tax Title/Property Sales			
1190	District - Penal/Int on Dlgnt Taxes			
1510	District - Investment Earnings			
1900	District - Other Revenue - Explain			
13	REVENUE FROM COUNTY SOURCES			
13	REVENUE FROM STATE SOURCES			
3301	State Pymt In Lieu of-State Lands			
3302	State Pymt In Lieu of-Fish/Parks			
3420	State Corporation License Tax			
3430	State Aeronautics Fee			
3440	State Personal Property Tax Reim			
3444	State Block Grant			
3445	State Combined Fund School Block Grt			
3460	State Oil and Gas Production Tax			
13	REVENUE FROM FEDERAL SOURCES			
13 XXXX	TOTAL CURRENT REVENUES - FUND 13			
13	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss of Assets			
	PRIOR PERIOD ADJUSTMENTS			
6100 ^f	Prior Period Revenue Adjustments			
	EQUITY SOURCES			
0970 ^g	Unrsrvd Fund Balance Reappropriated			
	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^f Item should not be budgeted.

^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

TUITION FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

13	1XX	1XXX		TUITION EXPENDITURES			
		561		Tuition Within the State			
		562		Tuition Outside the State			
		5XX		Other Purchased Services			
13	280	1XXX		TUITION EXPENDITURES - SPECIAL EDUCATION			
		561		Tuition Within the State			
		562		Tuition Outside the State			
		5XX		Other Purchased Services			
13	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 13			
				OTHER FINANCING USES			
13	1XX	6200	920	Resources to Other Districts			
				PRIOR PERIOD ADJUSTMENTS			
13	XXX	XXXX	892	Prior Period Expenditure Adjmnts ^(a)			
				EQUITY USES			
13	999	9999	971	Residual Equity Transfers Out			
13	999	9999	999	Unfunded Prior Year Bdgt Amdmt Exp ^(b)			
				TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^(a) Item should not be budgeted.^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1	TOTAL BEGINNING FUND BALANCE JULY 1, 20			
2	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

USES:

3	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			
5	TOTAL ENDING FUND BALANCE JUNE 30, 20			

RETIREMENT FUND
REVENUES

FUND SOURCE DESCRIPTION

14	REVENUE FROM LOCAL SOURCES			
1510	District - Investment Earnings			
14	REVENUE FROM COUNTY SOURCES			
2240	County Distribution			
14	REVENUE FROM FEDERAL SOURCES			
14 XXXX	TOTAL CURRENT REVENUES - FUND 14			
14	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss of Assets			
5700	Resources from Other Districts			
	PRIOR PERIOD ADJUSTMENTS			
6100 ^f	Prior Period Revenue Adjustments			
	EQUITY SOURCES			
0970 ^g	Unrsrvd Fund Balance Reappropriated			
	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^f Item should not be budgeted.

^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

EXPENDITURES - USE EITHER OPTION A OR B:

FUND PRG FUNC OBJ DESCRIPTION

OPTION A - UNDISTRIBUTED

14 XXX XXXX

210	Social Security			
220	Contribution, TRS			
230	Contribution, PERS			
240	Contribution, Unemployment			
2XX	Personal Services - Benefits			

OPTION B - DISTRIBUTED BY FUNCTION

14 1XX 1XXX

	INSTRUCTION			
210	Social Security			
220	Contribution, TRS			
230	Contribution, PERS			
240	Contribution, Unemployment			
2XX	Personal Services - Benefits			

14 1XX 21XX

	SUPPORT SERVICES - STUDENTS			
210	Social Security			
220	Contribution, TRS			
230	Contribution, PERS			
240	Contribution, Unemployment			
2XX	Personal Services - Benefits			

RETIREMENT FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

14 1XX 221X

	SUPPORT SERVICES - INSTRUCTIONAL STAFF			
210	Social Security			
220	Contribution, TRS			
230	Contribution, PERS			

240	Contribution, Unemployment	_____	_____	_____
2XX	Personal Services - Benefits	_____	_____	_____
14 1XX 222X	SUPPORT SERVICES - MEDIA SERVICES			
210	Social Security	_____	_____	_____
220	Contribution, TRS	_____	_____	_____
230	Contribution, PERS	_____	_____	_____
240	Contribution, Unemployment	_____	_____	_____
2XX	Personal Services - Benefits	_____	_____	_____
14 1XX 23XX	SUPPORT SERVICES - GENERAL ADMINISTRATION			
210	Social Security	_____	_____	_____
220	Contribution, TRS	_____	_____	_____
230	Contribution, PERS	_____	_____	_____
240	Contribution, Unemployment	_____	_____	_____
2XX	Personal Services - Benefits	_____	_____	_____
14 1XX 24XX	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
210	Social Security	_____	_____	_____
220	Contribution, TRS	_____	_____	_____
230	Contribution, PERS	_____	_____	_____
240	Contribution, Unemployment	_____	_____	_____
2XX	Personal Services - Benefits	_____	_____	_____
14 1XX 25XX	SUPPORT SERVICES - BUSINESS SERVICES			
210	Social Security	_____	_____	_____
220	Contribution, TRS	_____	_____	_____
230	Contribution, PERS	_____	_____	_____
240	Contribution, Unemployment	_____	_____	_____
2XX	Personal Services - Benefits	_____	_____	_____
14 1XX 26XX	OPERATIONS AND MAINTENANCE OF PLANT			
210	Social Security	_____	_____	_____
220	Contribution, TRS	_____	_____	_____
230	Contribution, PERS	_____	_____	_____
240	Contribution, Unemployment	_____	_____	_____
2XX	Personal Services - Benefits	_____	_____	_____
14 1XX 27XX	SUPPORT SERVICES - STUDENT TRANSPORTATION			
210	Social Security	_____	_____	_____
220	Contribution, TRS	_____	_____	_____
230	Contribution, PERS	_____	_____	_____
240	Contribution, Unemployment	_____	_____	_____
2XX	Personal Services - Benefits	_____	_____	_____

RETIREMENT FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
14	280	1XXX		SPECIAL EDUCATION-DISTRICT-INSTRUCTION			
			210	Social Security			
			220	Contribution, TRS			
			230	Contribution, PERS			
			240	Contribution, Unemployment			
			2XX	Personal Services - Benefits			
14	280	21XX		SPECIAL EDUCATION-DISTRICT-SUPPORT SERVI			
			210	Social Security			
			220	Contribution, TRS			
			230	Contribution, PERS			
			240	Contribution, Unemployment			
			2XX	Personal Services - Benefits			
14	3__	1XXX		CTE			
			210	Social Security			
			220	Contribution, TRS			
			230	Contribution, PERS			
			240	Contribution, Unemployment			
			2XX	Personal Services - Benefits			
14	3__	1XXX		CTE			
			210	Social Security			
			220	Contribution, TRS			
			230	Contribution, PERS			
			240	Contribution, Unemployment			
			2XX	Personal Services - Benefits			
14	3__	1XXX		CTE			
			210	Social Security			
			220	Contribution, TRS			
			230	Contribution, PERS			
			240	Contribution, Unemployment			
			2XX	Personal Services - Benefits			
14	3__	1XXX		CTE			
			210	Social Security			
			220	Contribution, TRS			
			230	Contribution, PERS			
			240	Contribution, Unemployment			
			2XX	Personal Services - Benefits			
14	420	1XXX		SPECIAL PROGRAMS - DISTRICT TITLE 1			
			210	Social Security			
			220	Contribution, TRS			
			230	Contribution, PERS			
			240	Contribution, Unemployment			
			2XX	Personal Services - Benefits			

RETIREMENT FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
14	710	2700		SCHOOL SPONSORED ACTIVITIES - TRANSPORTATION			
		210		Social Security			
		220		Contribution, TRS			
		230		Contribution, PERS			
		240		Contribution, Unemployment			
		2XX		Personal Services - Benefits			
14	710	34XX		NONEDUCATIONAL SERVICES - EXTRACURRICULAR ACTIVITIES			
		210		Social Security			
		220		Contribution, TRS			
		230		Contribution, PERS			
		240		Contribution, Unemployment			
		2XX		Personal Services - Benefits			
14	720	2700		SCHOOL SPONSORED ATHLETICS - TRANSPORTATION			
		210		Social Security			
		220		Contribution, TRS			
		230		Contribution, PERS			
		240		Contribution, Unemployment			
		2XX		Personal Services - Benefits			
14	720	35XX		NONEDUCATIONAL SERVICES - EXTRACURRICULAR ATHLETICS			
		210		Social Security			
		220		Contribution, TRS			
		230		Contribution, PERS			
		240		Contribution, Unemployment			
		2XX		Personal Services - Benefits			
14	910	31XX		SCHOOL FOOD SERVICES			
		210		Social Security			
		220		Contribution, TRS			
		230		Contribution, PERS			
		240		Contribution, Unemployment			
		2XX		Personal Services - Benefits			
14	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 14			
				OTHER FINANCING USES			
14	1XX	6200	920	Resources to Other Districts			
				PRIOR PERIOD ADJUSTMENTS			
14	XXX	XXXX	892	Prior Period Expenditure Adjmnts ^(a)			
				EQUITY USES			
14	999	9999	998	New Operating Reserves ^(b)			
				TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^(a) Item should not be budgeted.

^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

RETIREMENT FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES**USES:**3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

REVENUES

^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

EXPENDITURES[illegible]

ADULT EDUCATION FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

17	650	1XXX	INSTRUCTION - ADULT BASIC EDUCATION			
		112	Regular Salaries, Teachers			
		115	Regular Salaries, Clerical			
		117	Regular Salaries, Aides			
		122	Substitute Teachers			
		160	Sick Leave Termination Pay			
		170	Vacation Termination Pay			
		1XX	Personal Services - Salaries			
		250	Workers Compensation			
		260	Health Insurance			
		270	Life and Disability Insurance			
		2XX	Personal Services - Benefits			
		320	Professional-Educational Services			
		3XX	Purchased Prof/Tech Services			
		440	Repair & Maintenance Services			
		4XX	Purchased Property Services			
		532	Postage, Petty Cash			
		550	Printing & Duplication			
		581	In District Travel			
		5XX	Other Purchased Services			
		610	Supplies			
		615	Replacement Supplies and Parts			
		640	Books			
		650	Periodicals			
		660	Minor Equipment			
		6XX	Supplies and Materials			
		730	Major Equipment			
		7XX	Property and Equipment Acquisition			
		800	Other			
		8	Other Expenditures			
17	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 17		

ADULT EDUCATION FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....

17 1XX 6200 920 OTHER FINANCING USES
Resources to Other Districts

17 XXX XXXX 892 PRIOR PERIOD ADJUSTMENTS
Prior Period Expenditure Adjmnts ^(a)

17 999 9999 998 EQUITY USES
New Operating Reserves ^(b)

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

^(a) Item should not be budgeted.

^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20____

TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
2 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
3 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____

Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20____

TECHNOLOGY FUND
REVENUES

FUND SOURCE	DESCRIPTION			
28	REVENUE FROM LOCAL SOURCES			
1110	District - Tax Levies			
1123	District - Coal Gross Proceeds			
1130	District - Tax Title/Property Sales			
1190	District - Penal/Int on Dlgnt Taxes			
1510	District - Investment Earnings			
1900	District - Other Revenue - Explain			
28	REVENUE FROM COUNTY SOURCES			
28	REVENUE FROM STATE SOURCES			
3281	State Technology Aid			
3302	State Pymt In Lieu of-Fish/Parks			
3420	State Corporation License Tax			
3430	State Aeronautics Fee			
3440	State Personal Property Tax Reim			
3444	State Block Grant			
3445	State Combined Fund School Block Grt			
3460	State Oil and Gas Production Tax			
28	REVENUE FROM FEDERAL SOURCES			
28 XXXX	TOTAL CURRENT REVENUES - FUND 11			
28	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss of Assets			
	PRIOR PERIOD ADJUSTMENTS			
6100 ^f	Prior Period Revenue Adjustments			
	EQUITY SOURCES			
0970 ^g	Unrsrvd Fund Balance Reappropriated			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES				

^f Item should not be budgeted.^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.TECHNOLOGY FUND
EXPENDITURES

FUND PRG FUNC OBJ PR DESCRIPTION

.....									
28	1XXX	INSTRUCTION							
	112	Regular Salaries, Teachers							
	115	Clerical Salaries							
	117	Regular Salaries, Aides							
	120	Temporary Salaries							
	122	Substitute Teachers							
	1XX	Personal Services - Salaries							
28	1XXX	INSTRUCTION							
	210	Social Security		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
	220	Contribution, TRS		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
	230	Contribution, PERS		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
	240	Contribution, Unemployment		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
	250	Workers Compensation		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
	260	Health Insurance		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
	270	Life & Disability Insurance		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
	2XX	Personal Services - Benefits							
	320	Professional-Educational Services							
	3XX	Purchased Prof/Tech Services							
	440	Repair & Maintenance Services							
	4XX	Purchased Property Services							
	531	Telephone (Classroom Modems)							
	582	Out of District Travel							
	5XX	Other Purchased Services							
	610	Supplies							
	615	Replacement Supplies and Parts							
	640	Books							
	650	Periodicals							
	660	Minor Equipment (Under \$5000)							
	681	Minor Computer Software (Under \$5000)							
	682	Minor Media Software (Under \$5000)							
	6XX	Supplies and Materials							
	730	Major Equipment (Over \$5000)							
	781	Major Computer Software (Over \$5000)							
	782	Major Media Software (Over \$5000)							
	7XX	Property and Equipment Acquisition							
	8	Other Expenditures							

TECHNOLOGY FUND
EXPENDITURES

FUND PRG FUNC OBJ PR DESCRIPTION

.....

28	___	21	___	SUPPORT SERVICES - STUDENTS	_____	_____	_____
				_____	_____	_____	_____
				_____	_____	_____	_____
28	___	___	___	SUPPORT SERVICES - _____	_____	_____	_____
				_____	_____	_____	_____
28	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 28	_____	_____	_____
				OTHER FINANCING USES			
28	___	6200	920	Resources to Other Districts	_____	_____	_____
28	___	6200	930	Federal Resources to Other Districts	_____	_____	_____
28	___	6200	930	Federal Resources to Other Districts	_____	_____	_____
				PRIOR PERIOD ADJUSTMENTS			
28	___	9999	892	Prior Period Expenditure Adjmnts ^(a)	_____	_____	_____
28	___	9999	892	Prior Period Expenditure Adjmnts ^(a)	_____	_____	_____
				EQUITY USES			
				TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	_____	_____	_____

^(a) Item should not be budgeted.

Copy this page for each project of the fund.

TECHNOLOGY FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:

3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

FLEXIBILITY FUND

REVENUES

FUND SOURCE	DESCRIPTION			
29	REVENUE FROM LOCAL SOURCES			
1110	District - Tax Levies			
1123	District - Coal Gross Proceeds			
1130	District - Tax Title/Property Sales			
1190	District - Penal/Int on Dlgnt Taxes			
1510	District - Investment Earnings			
1900	District - Other Revenue - Explain			
29	REVENUE FROM COUNTY SOURCES			
29	REVENUE FROM STATE SOURCES			
3282	State Flexibility Payment			
3302	State Pymt In Lieu of-Fish/Parks			
3440	State Personal Property Tax Reim			
3444	State Block Grant			
3445	State Combined Fund School Block Grt			
3460	State Oil and Gas Production Tax			
29	REVENUE FROM FEDERAL SOURCES			
29 XXXX	TOTAL CURRENT REVENUES - FUND 29			
29	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss of Assets			
	PRIOR PERIOD ADJUSTMENTS			
6100 ^f	Prior Period Revenue Adjustments			
	EQUITY SOURCES			
0970 ^g	Unrsrvd Fund Balance Reappropriated			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES				

^f Item should not be budgeted.^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.EXPENDITURES

FUND PRG FUNC OBJ PR	DESCRIPTION			
29	INSTRUCTION			
112	Regular Salaries, Teachers			
115	Clerical Salaries			
117	Regular Salaries, Aides			
120	Temporary Salaries			
122	Substitute Teachers			
1XX	Personal Services - Salaries			

FLEXIBILITY FUND

EXPENDITURES

FUND PRG FUNC OBJ PR	DESCRIPTION			
----------------------	-------------	--	--	--

29 ____ 1XXX

INSTRUCTION

210 ____ Social Security
 220 ____ Contribution, TRS
 230 ____ Contribution, PERS
 240 ____ Contribution, Unemployment
 250 ____ Workers Compensation
 260 ____ Health Insurance
 270 ____ Life & Disability Insurance

2XX ____ **Personal Services - Benefits**

320 ____ Professional-Educational Services

3XX ____ **Purchased Prof/Tech Services**

440 ____ Repair & Maintenance Services

4XX ____ **Purchased Property Services**

531 ____ Telephone (Classroom Modems)

582 ____ Out of District Travel

5XX ____ **Other Purchased Services**

610 ____ Supplies
 615 ____ Replacement Supplies and Parts
 640 ____ Books
 650 ____ Periodicals
 660 ____ Minor Equipment (Under \$5000)
 681 ____ Minor Computer Software (Under \$5000)
 682 ____ Minor Media Software (Under \$5000)

6XX ____ **Supplies and Materials**

730 ____ Major Equipment (Over \$5000)

781 ____ Major Computer Software (Over \$5000)

782 ____ Major Media Software (Over \$5000)

7XX ____ **Property and Equipment Acquisition****8** ____ **Other Expenditures**

29 ____ 21____ SUPPORT SERVICES - STUDENTS

29 ____ ____ SUPPORT SERVICES - ____

29 XXX XXXX XXX TOTAL CURRENT EXPENDITURES - FUND 28

FLEXIBILITY FUND
EXPENDITURES

FUND PRG FUNC OBJ PR DESCRIPTION

OTHER FINANCING USES

29	___	6200	920	___	Resources to Other Districts	_____	_____	_____
29	___	6200	930	___	Federal Resources to Other Districts	_____	_____	_____
29	___	6200	930	___	Federal Resources to Other Districts	_____	_____	_____

PRIOR PERIOD ADJUSTMENTS

29	___	9999	892	___	Prior Period Expenditure Adjmnts ^(a)	_____	_____	_____
29	___	9999	892	___	Prior Period Expenditure Adjmnts ^(a)	_____	_____	_____

EQUITY USES

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

^(a)

Item should not be budgeted.

Copy this page for each project of the fund.

FLEXIBILITY FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:

3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

DEBT SERVICE FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
50				REVENUE FROM LOCAL SOURCES			
1110				District - Tax Levies			
1123				District - Coal Gross Proceeds			
1130				District - Tax Title/Property Sales			
1190				District - Penal/Int on Dltnt Taxes			
1510				District - Investment Earnings			
1900				District - Other Revenue - Explain			
50				REVENUE FROM STATE SOURCES			
3120 ^f				School Facilities Reimbursement			
3302				State Pymt In Lieu of-Fish/Parks			
3440				State Personal Property Tax Reim			
3444				State Block Grant			
3445				State Combined Fund School Block Grt			
3460				State Oil and Gas Production Tax			
50				REVENUE FROM FEDERAL SOURCES			
50	XXXX			TOTAL CURRENT REVENUES - FUND 50			
50				OTHER FINANCING SOURCES			
5120				Proceeds from Refunding Bonds			
5200				Sale/Comp for Loss of Assets			
				PRIOR PERIOD ADJUSTMENTS			
6100 ^f				Prior Period Revenue Adjustments			
				EQUITY SOURCES			
0970 ^g				Unrsrvd Fund Balance Reappropriated			
				TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^f Item should not be budgeted.^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

This worksheet should be duplicated for each bond issue with a different taxable valuation. Recap all amounts on one page for the final budget.

DEBT SERVICE FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....				_____	_____	_____
50	1XX	5100		EXPENDITURES		
		830		Special Assessments	_____	_____
		840		Principal on Bonds	_____	_____
		850		Interest on Bonds	_____	_____
		860		Agent Fees	_____	_____
		<u>8</u>		Other Expenditures	_____	_____
50	1XX	6300		REFUNDING BONDS EXPENDITURES		
		830		Special Assessments	_____	_____
		840		Principal on Bonds	_____	_____
		850		Interest on Bonds	_____	_____
		860		Agent Fees	_____	_____
		<u>8</u>		Other Expenditures	_____	_____
50	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 50	_____	_____
				OTHER FINANCING USES		
				PRIOR PERIOD ADJUSTMENTS		
50	XXX	XXXX	892	Prior Period Expenditure Adjmnts ^(a)	_____	_____
				EQUITY USES		
50	999	9999	971	Residual Equity Transfers Out	_____	_____
				TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,		
				PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	_____	_____

^(a) Item should not be budgeted.

SCHEDULE OF CHANGES IN FUND BALANCE

.....

SOURCES:

1	TOTAL BEGINNING FUND BALANCE JULY 1, 20	_____	_____	_____
2	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	_____	_____	_____

USES:

3	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES	_____	_____	_____
5	TOTAL ENDING FUND BALANCE JUNE 30, 20	_____		

This worksheet should be duplicated for each bond issue with a different taxable valuation. Recap all amounts on one page for the final budget.

DEBT SERVICE FUND

BONDS AND SIDS	Issue 1	Issue 2	Issue 3	Issue 4	Issue 5
Issue Name or ID					
Portion of District					
Taxable Valuation					
Maturity Date					
Issue Date					
Orig Amt of Issue					
Outstanding Amt					
Interest Rate %					
\$ Interest Payments					
\$ Principal Payments					
Agent Fees/Issuance Costs					
Payment Total					

Fund Balance for Budget for each issue (TFS48)					
---	--	--	--	--	--

Estimated Non-Levy Revenue					
-------------------------------	--	--	--	--	--

Amount to Levy = Payment less (Fund Balance + Estimated Non Levy Revenue)					
--	--	--	--	--	--

Mills to Levy (Taxable/1000) x Amount to Levy					
---	--	--	--	--	--

BUILDING RESERVE FUND

REVENUES

FUND SOURCE	DESCRIPTION			
61	REVENUE FROM LOCAL SOURCES			
1110	District - Tax Levies			
1123	District - Coal Gross Proceeds			
1130	District - Tax Title/Property Sales			
1190	District - Penal/Int on Dltnt Taxes			
1510	District - Investment Earnings			
1900	District - Other Revenue - Explain			
61	REVENUE FROM STATE SOURCES			
3302	State Pymt In Lieu of-Fish/Parks			
3340	State Coal Board Grants			
3440	State Personal Property Tax Reim			
3444	State Block Grant			
3445	State Combined Fund School Block Grt			
3460	State Oil and Gas Production Tax			
61	REVENUE FROM FEDERAL SOURCES			
61 XXXX	TOTAL CURRENT REVENUES - FUND 61			
61	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss of Assets			
	PRIOR PERIOD ADJUSTMENTS			
6100 ^f	Prior Period Revenue Adjustments			
	EQUITY SOURCES			
0970 ^g	Unrsrvd Fund Balance Reappropriated			
	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^f Item should not be budgeted.^g Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
61	1XX	4XXX		FACILITIES ACQUISITIONS			
			710	Land			
			720	Buildings			
			725	Major Construction Services			
			730	New Equipment			
61	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 61			

BUILDING RESERVE FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
------	-----	------	-----	-------------	--	--	--

.....

OTHER FINANCING USES

PRIOR PERIOD ADJUSTMENTS

61 XXX XXXX 892 Prior Period Expenditure Adjmnts ^(a) _____

EQUITY USES

61 999 9999 971 Residual Equity Transfers Out _____

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____

^(a) Item should not be budgeted.

Election Date	Total Authorized	No. of Years	Total Levied to Date	Amount in fund
<p>See 20-9-406 for limits on indebtedness.</p> <p>Expenditures and Revenues do not have to balance. However, it is recommended that all available and anticipated dollars be budgeted to avoid budget overdrafts during the year.</p>				

.....

SCHEDULE OF CHANGES IN FUND BALANCE

.....

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20____

TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
2 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____

USES:

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
3 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____

4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____

Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20____

WORKSHEETS

FOR

NON-BUDGETED

FUNDS

FY _____

SCHOOL FOOD FUND
REVENUES

FUND SOURCES

DESCRIPTION

.....

1510	District - Investment Earnings			
1611	District - Food Sales, Reim Lunch			
1612	District - Food Sales, Reim Brkfst			
1613	District - Food Sales, Reim Milk			
1621	District - FD Sales, Non-Reim Lunch			
1622	District - FD Sales, Non-Reim Brkft			
1623	District - FD Sales, Non-Reim Milk			
1630	District - Catering Sales			
1632	District - Food Sales, Adult			
1634	District - Food Sales Ala Carte			
1636	District - Summer Feeding Adult			
1900	District - Miscellaneous			
12	REVENUE FROM STATE SOURCES			
3220	School Food State Match			
12	REVENUE FROM FEDERAL SOURCES			
4550	10.564 School Foods Nutrition Educ			
4550	10.550 School Foods Commodities			
4550	10.556 School Foods Milk Program			
4550	10.553 School Foods Breakfast			
4550	10.558 School Foods Snacks			
4550	10.555 School Foods Lunch			
4555	10.559 School Foods Summer Program			
12 XXXX	TOTAL CURRENT REVENUES - FUND 12			
12	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss/Fixed Assets			
5700	Resources from Dist/Coops			
12	PRIOR PERIOD ADJUSTMENTS			
6100	Prior Period Revenue Adjustments ^(a)			
12	EQUITY SOURCES			
0970 ^b	Unrsrvd Fund Balance Reappropriated			
	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^(a) Item should not be budgeted.

^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

SCHOOL FOOD FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....

12 910 3100 REGULAR PROGRAM EXPENDITURES

116 Cooks Salaries

119 Lunch Supervisor Salaries

120 Temporary Salaries

130 Overtime Salaries

160 Sick Leave Termination Pay

170 Vacation Termination Pay

1XX Personal Services - Salaries

12 910 3100 210 Social Security

230 Contribution, PERS

240 Contribution, Unemployment

250 Workers Compensation

260 Health Insurance

270 Life and Disability Insurance

2XX Personal Services - Benefits

340 Technical Services

3XX Purchased Prof/Tech Services

411 Utilities, Gas

412 Utilities, Electricity

421 Water/Sewage

440 Repair & Maintenance Services

460 Minor Construction Services

4XX Purchased Property Services

532 Postage, Petty Cash

581 In District Travel

582 Out of District Travel

5XX Other Purchased Services

610 Supplies

615 Replacement Supplies and Parts

630 Food

660 Minor Equipment

6XX Supplies and Materials

730 Major Equipment

7XX Property and Equipment Acquisition

800 Other

8 Other Expenditures

12 910 3110

ALA CARTE COSTS

116 Cooks Salaries

119 Lunch Supervisor Salaries

120 Temporary Salaries

130 Overtime Salaries

160 Sick Leave Termination Pay

170 Vacation Termination Pay

1XX Personal Services - Salaries

SCHOOL FOOD FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....			
	210	Social Security	_____
	230	Contribution, PERS	_____
	240	Contribution, Unemployment	_____
	250	Workers Compensation	_____
	260	Health Insurance	_____
	270	Life and Disability Insurance	_____
	2XX	Personal Services - Benefits	_____
12 910 3110		ALA CARTE COSTS	_____
	340	Technical Services	_____
	3XX	Purchased Prof/Tech Services	_____
	411	Utilities, Gas	_____
	412	Utilities, Electricity	_____
	421	Water/Sewage	_____
	440	Repair & Maintenance Services	_____
	460	Minor Construction Services	_____
	4XX	Purchased Property Services	_____
	532	Postage, Petty Cash	_____
	581	In District Travel	_____
	582	Out of District Travel	_____
	5XX	Other Purchased Services	_____
	610	Supplies	_____
	615	Replacement Supplies and Parts	_____
	630	Food	_____
	660	Minor Equipment	_____
	6XX	Supplies and Materials	_____
	730	Major Equipment	_____
	7XX	Property and Equipment Acquisition	_____
	8	Other Expenditures	_____
12 910 3120		KINDERGARTEN MILK COSTS	_____
	630	Food	_____
	6XX	Supplies and Materials	_____
12 910 3130		CATERING COSTS	_____
	116	Cooks Salaries	_____
	119	Lunch Supervisor Salaries	_____
	120	Temporary Salaries	_____
	130	Overtime Salaries	_____
	160	Sick Leave Termination Pay	_____
	170	Vacation Termination Pay	_____
	1XX	Personal Services - Salaries	_____
	210	Social Security	_____
	230	Contribution, PERS	_____
	240	Contribution, Unemployment	_____
	250	Workers Compensation	_____
SCHOOL FOOD FUND			
<u>EXPENDITURES</u>			
FUND PRG FUNC OBJ	DESCRIPTION		
.....			
12 910 3130		CATERING COSTS	_____
	260	Health Insurance	_____
	270	Life and Disability Insurance	_____

2XX	Personal Services - Benefits			
340	Technical Services			
3XX	Purchased Prof/Tech Services			
411	Utilities, Gas			
412	Utilities, Electricity			
421	Water/Sewage			
440	Repair & Maintenance Services			
460	Minor Construction Services			
4XX	Purchased Property Services			
532	Postage, Petty Cash			
581	In District Travel			
582	Out of District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
630	Food			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			
12 910 3142	SUMMER FEEDING ADMINISTRATIVE COSTS			
12 910 3144	SUMMER FEEDING OPERATING COSTS			
12 910 3150	MIGRANT PROGRAM COSTS			
SCHOOL FOOD FUND				
<u>EXPENDITURES</u>				
FUND PRG FUNC OBJ	DESCRIPTION			
.....				
12 999 9999	UNDISTRIBUTED EMPLOYEE BENEFITS (Option A - Undistributed)			
210	Social Security			
220	Contribution, TRS			
230	Contribution, PERS			
240	Contribution, Unemployment			

250 Workers Compensation

12 XXX XXXX XXX TOTAL CURRENT EXPENDITURES - FUND 12

OTHER FINANCING USES

12 1XX 6200 920 Resources to Other Districts

PRIOR PERIOD ADJUSTMENTS

12 XXX XXXX 892 Prior Period Expenditure Adjmnts ^(a)

EQUITY USES

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

^(a) Item should not be budgeted for.
Copy this page for each project of the fund.

SCHEDULE OF CHANGES IN FUND BALANCE

.....

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
2 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
3 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____

Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

MISCELLANEOUS PROGRAMS FUND

REVENUES

FUND SOURCE PR	DESCRIPTION			
15	REVENUE FROM LOCAL SOURCES			
1920	Contributions from Local Sources			
15	REVENUE FROM STATE SOURCES			
3240	State Vocational Education			
3270	State Gifted and Talented			
15	FEDERAL REVENUE DIRECT/UNRESTRICTED			
15	FEDERAL REVENUE DIRECT/RESTRICTED			
4100				
4100				
4100				
4100				
4100				
4310	84.003 Bilingual Education			
4310				
4110	13.600 Head Start			
4310	84.003 Bilingual Education			
4360	84.060 Indian Education			
4310	15.130 Johnson O'Malley			
4390	Federal - Other			
15	FEDERAL REVENUE RESTRICTED VIA STATE			
4510	84.010 Title I			
4510	84.010 Title I			
4510	84.151 Title VI			
4510	84.151 Title VI			
4530	84.048 Vo Ed - Basic Grants			
4530	84.049 Vo Ed - Consumer/Homemaking			
4540	84.192 Adult Basic Ed For Homeless			
4560	84.027 Handicapped IDEA Part B			
4560	84.027 Handicapped IDEA Part B			
4560	84.029 Handicapped IDEA Part D			
4560	84.029 Handicapped IDEA Part D			
4560	84.173 Handicapped Preschool Grant			
4560	84.173 Handicapped Preschool Grant			
4560				
4560				
4560				
15	FEDERAL REVENUE RESTRICTED VIA STATE - OTHER			
4600	17.250 Job Training Partnership Act			
4600				
4600	84.164 Title II Math\Science			
4600	84.186 Drug Free Schools			
4600				
4600				

MISCELLANEOUS PROGRAMS FUND

REVENUES

FUND SOURCE PR	DESCRIPTION			
15	FEDERAL REVENUE RESTRICTED/STATE CONTRACTS			
4650	13.118 AIDS Education			
4650				
4650				
15	REVENUE FROM FEDERAL SOURCES			
4800	Federal Payment In Lieu of Taxes			
4910	Federal Revenue - Direct			
4920	Federal Revenue - Via State			
4930	Federal Indirect Cost Reimbursement			
15 XXXX	TOTAL CURRENT REVENUES - FUND 15			
15	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss/Fixed Assets			
5700	Resources from Dist/Coops			
5700	Resources from Dist/Coops			
5700	Resources from Dist/Coops			
5710	Sp Ed Resources from Dist/Coops			
5710	Sp Ed Resources from Dist/Coops			
5710	Sp Ed Resources from Dist/Coops			
15	PRIOR PERIOD ADJUSTMENTS			
6100	Prior Period Revenue Adjustments ^(a)			
6100	Prior Period Revenue Adjustments ^(a)			
6100	Prior Period Revenue Adjustments ^(a)			
15	EQUITY SOURCES			
0970 ^b	Unrsrvd Fund Balance Reappropriated			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES				

^(a) Item should not be budgeted.^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

MISCELLANEOUS PROGRAMS FUND

EXPENDITURES

FUND PRG FUNC OBJ PR DESCRIPTION

15	___	1XXX	INSTRUCTION
	112	___	Regular Salaries, Teachers
	113	___	Regular Salaries, Professional
	115	___	Clerical Salaries
	117	___	Regular Salaries, Aides
	120	___	Temporary Salaries
	122	___	Substitute Teachers
	160	___	Sick Leave Termination Pay
	170	___	Vacation Termination Pay
	1XX	___	Personal Services - Salaries
	210	___	Social Security
	220	___	Contribution, TRS
	230	___	Contribution, PERS
	240	___	Contribution, Unemployment
	250	___	Workers Compensation
	260	___	Health Insurance
	270	___	Life & Disability Insurance
	2XX	___	Personal Services - Benefits
	320	___	Professional-Educational Services
	3XX	___	Purchased Prof/Tech Services
	440	___	Repair & Maintenance Services
	4XX	___	Purchased Property Services
	532	___	Postage, Petty Cash
	550	___	Printing & Duplication
	561	___	Tuition-In State
	562	___	Tuition-Out of State
	581	___	In District Travel
	582	___	Out of District Travel
	5XX	___	Other Purchased Services
	610	___	Supplies
	615	___	Replacement Supplies and Parts
	640	___	Books
	650	___	Periodicals
	660	___	Minor Equipment
	6XX	___	Supplies and Materials
	730	___	Major Equipment
	7XX	___	Property and Equipment Acquisition
	8	___	Other Expenditures

Copy this page for each project of the fund.

MISCELLANEOUS PROGRAMS FUND

EXPENDITURES

FUND PRG FUNC OBJ PR DESCRIPTION

15 21 SUPPORT SERVICES - STUDENTS

15 221 SUPPORT SERVICES - INSTRUCTIONAL STAFF

15 222 SUPPORT SERVICES - EDUCATIONAL MEDIA SERVICES

15 23 SUPPORT SERVICES - GENERAL ADMINISTRATION

15 25 SUPPORT SERVICES - BUSINESS

15 27 SUPPORT SERVICES - STUDENT TRANSPORTATION

15 XXX XXXX XXX TOTAL CURRENT EXPENDITURES - FUND 15

OTHER FINANCING USES

15 1XX 6200 920 Resources to Other Districts

15 1XX 6200 920 Resources to Other Districts

15 1XX 6200 930 Federal Resources to Other Districts

15 1XX 6200 930 Federal Resources to Other Districts

15 1XX 6200 930 Federal Resources to Other Districts

PRIOR PERIOD ADJUSTMENTS

15 XXX XXXX 892 Prior Period Expenditure Adjmnts ^(a)15 XXX XXXX 892 Prior Period Expenditure Adjmnts ^(a)

EQUITY USES

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES^(a) Item should not be budgeted.
Copy this page for each project of the fund.

MISCELLANEOUS PROGRAMS FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:

3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

TRAFFIC EDUCATION FUND

REVENUES

FUND SOURCE	DESCRIPTION			
18	REVENUE FROM LOCAL SOURCES			
1311	District - Tuition, Individual			
1510	District - Investment Earnings			
1981	District - Summer School Revenue			
18	REVENUE FROM STATE SOURCES			
3260	State Driver's Education Reim			
18 XXXX	TOTAL CURRENT REVENUES - FUND 18			
18	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss/Fixed Assets			
5700	Resources from Dist/Coops			
18	PRIOR PERIOD ADJUSTMENTS			
6100	Prior Period Revenue Adjustments ^(a)			
18	EQUITY SOURCES			
0970 ^b	Unrsrvd Fund Balance Reappropriated			
	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^(a) Item should not be budgeted.

^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

TRAFFIC EDUCATION FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
18	1XX	1XXX		INSTRUCTION			
			112	Regular Salaries, Teachers			
			115	Regular Salaries, Clerical			
			122	Substitute Teachers			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			
			1XX	Personal Services - Salaries			
			250	Workers Compensation			
			260	Health Insurance			
			270	Life and Disability Insurance			
			2XX	Personal Services - Benefits			
			320	Professional-Educational Services			
			3XX	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			532	Postage, Petty Cash			
			550	Printing & Duplication			
			5XX	Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts			
			640	Books			
			650	Periodicals			
			660	Minor Equipment			
			6XX	Supplies and Materials			
			730	Major Equipment			
			7XX	Property and Equipment Acquisition			
			800	Other			
			8	Other Expenditures			
18	1XX	221X		SUPPORT SERVICES - INSTRUCTIONAL STAFF			
			582	Out of District Travel			
			5XX	Other Purchased Services			
18	1XX	26XX		OPERATIONS AND MAINTENANCE OF PLANT			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			520	Insurance, Liability			
			5XX	Other Purchased Services			

TRAFFIC EDUCATION FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
------	-----	------	-----	-------------	--	--	--

18 1XX 26XX	OPERATIONS AND MAINTENANCE OF PLANT			
610	Other Supplies & Expense			
615	Replacement Supplies and Parts			
624	Vehicle Fuel			
660	Minor Equipment-New			
6XX	Supplies and Materials			
7XX	Property and Equipment Acquisition			
8	Other Expenditures			

18 1XX 52XX	DEBT SERVICE EXPENDITURES	OTHER THAN BONDED	INDEBTEDNESS
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840	Principal on Leases			
850	Interest on Leases			
8XX	Other Expenditures			

18 410 1XXX	INSTRUCTION - SUMMER SCHOOL			
112	Regular Salaries, Teachers			
115	Regular Salaries, Clerical			
122	Substitute Teachers			
160	Sick Leave Termination Pay			
170	Vacation Termination Pay			
1XX	Personal Services - Salaries			
250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
4XX	Purchased Property Services			

18 410 1XXX	INSTRUCTION - SUMMER SCHOOL			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
8	Other Expenditures			

TRAFFIC EDUCATION FUND
EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....

18 XXX XXXX XXX	TOTAL CURRENT EXPENDITURES - FUND 18			
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OTHER FINANCING USES

18 1XX 6200 920 Resources to Other Districts _____

PRIOR PERIOD ADJUSTMENTS

18 XXX XXXX 892 Prior Period Expenditure Adjmnts ^(a) _____

EQUITY USES

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____^(a) Item should not be budgeted for.

SCHEDULE OF CHANGES IN FUND BALANCE

.....

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
 2 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____
USES:
 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
 3 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____

 4 Increase (Decrease) in Reserve for Inventories
 Last year_____ This year_____

 Increase (Decrease) in Reserve for Encumbrances
 Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

LEASE-RENTAL FUND

REVENUES

FUND SOURCE	DESCRIPTION			
20	REVENUE FROM LOCAL SOURCES			
1510	District - Investment Earnings			
1910	District - Rentals/Bldg & Equipment			
1915	District - Dorm Chrg-Students/Tchr			
1920	District - Contributions and Donatn			
20 XXXX	TOTAL CURRENT REVENUES - FUND 20			
20	OTHER FINANCING SOURCES			
5200	Sale/Comp for Loss/Fixed Assets			
5700	Resources from Dist/Coops			
20	PRIOR PERIOD ADJUSTMENTS			
6100	Prior Period Revenue Adjustments ^(a)			
20	EQUITY SOURCES			
0970 ^b	Unrsrvd Fund Balance Reappropriated			
	TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

(a) Item should not be budgeted.

(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

EXPENDITURES

FUND PRG FUNC OBJ	DESCRIPTION			
20 8XX 26XX	OPERATIONS AND MAINTENANCE OF PLANT			
114	Regular Salaries, Technical			
120	Temporary Salaries			
130	Overtime			
1XX	Personal Services - Salaries			
250	Workers Compensation			
2XX	Personal Services - Benefits			
340	Technical Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
4XX	Purchased Property Services			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
660	Minor Equipment			
6XX	Supplies and Materials			

LEASE RENTAL FUND

EXPENDITURES

FUND PRG FUNC OBJ	DESCRIPTION			
-------------------	-------------	--	--	--

20 8XX 26XX OPERATIONS AND MAINTENANCE OF PLANT
 730 Major Equipment
 7XX Property and Equipment Acquisition
 800 Other
 8 Other Expenditures

20 XXX XXXX XXX TOTAL CURRENT EXPENDITURES - FUND 20

--	--	--

20 1XX 6200 920 OTHER FINANCING USES
 Resources to Other Districts

--	--	--

20 XXX XXXX 892 PRIOR PERIOD ADJUSTMENTS
 Prior Period Expenditure Adjmnts ^(a)

--	--	--

EQUITY USES

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

--	--	--

^(a) Item should not be budgeted for.

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20____
 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
 2 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
 3 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

--	--	--

4 Increase (Decrease) in Reserve for Inventories
 Last year_____ This year_____

--	--	--

Increase (Decrease) in Reserve for Encumbrances
 Last year_____ This year_____

--	--	--

5 TOTAL ENDING FUND BALANCE JUNE 30, 20____

COMPENSATED ABSENCES FUND

REVENUES

FUND SOURCE	DESCRIPTION			
21	REVENUE FROM LOCAL SOURCES			
1510	District - Investment Earnings			
21 XXXX	TOTAL CURRENT REVENUES - FUND 21			
21	OTHER FINANCING SOURCES			
5300	Operating Transfer From General Fd			
21	PRIOR PERIOD ADJUSTMENTS			
6100	Prior Period Revenue Adjustments ^(a)			
21	EQUITY SOURCES			
0970 ^b	Unrsrvd Fund Balance Reappropriated			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES				

(a) Item should not be budgeted.

(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
21	1XX	1XXX	160	Sick Leave Termination Pay			
21	1XX	21XX	160	Sick Leave Termination Pay			
21	1XX	221X	160	Sick Leave Termination Pay			
21	1XX	222X	160	Sick Leave Termination Pay			
21	1XX	23XX	160	Sick Leave Termination Pay			
21	1XX	24XX	160	Sick Leave Termination Pay			
21	1XX	25XX	160	Sick Leave Termination Pay			
21	1XX	26XX	160	Sick Leave Termination Pay			
21	1XX	27XX	160	Sick Leave Termination Pay			
21	270	1XXX	160	Sick Leave Termination Pay			
21	280	1XXX	160	Sick Leave Termination Pay			
21	410	1XXX	160	Sick Leave Termination Pay			
21	910	3100	160	Sick Leave Termination Pay			
21	1XX	1XXX	170	Vacation Leave Termination Pay			
21	1XX	21XX	170	Vacation Leave Termination Pay			
21	1XX	221X	170	Vacation Leave Termination Pay			
21	1XX	222X	170	Vacation Leave Termination Pay			
21	1XX	23XX	170	Vacation Leave Termination Pay			
21	1XX	24XX	170	Vacation Leave Termination Pay			
21	1XX	25XX	170	Vacation Leave Termination Pay			
21	1XX	26XX	170	Vacation Leave Termination Pay			
21	1XX	27XX	170	Vacation Leave Termination Pay			
21	270	1XXX	170	Vacation Leave Termination Pay			
21	280	1XXX	170	Vacation Leave Termination Pay			
21	410	1XXX	170	Vacation Leave Termination Pay			
21	910	3100	170	Vacation Leave Termination Pay			

COMPENSATED ABSENCES FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
------	-----	------	-----	-------------	--	--	--

21 XXX XXXX XXX TOTAL CURRENT EXPENDITURES - FUND 21 _____

OTHER FINANCING USES

PRIOR PERIOD ADJUSTMENTS

21 XXX XXXX 892 Prior Period Expenditure Adjmnts ^(a) _____

21 999 6100 910 Operating Transfer to General Fund _____

EQUITY USES

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____

^(a) Item should not be budgeted for.

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____

USES:

3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES _____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20____

IMPACT AID FUND

REVENUES

FUND SOURCE	DESCRIPTION			
26	REVENUE FROM LOCAL SOURCES			
1510	District - Investment Earnings			
26	REVENUE FROM FEDERAL SOURCES			
4820	Federal Impact Aid (PL 81-874)			
26 XXXX	TOTAL CURRENT REVENUES - FUND 26			
26	OTHER FINANCING SOURCES			
26	PRIOR PERIOD ADJUSTMENTS			
6100	Prior Period Revenue Adjustments ^(a)			
26	EQUITY SOURCES			
0970 ^b	Unrsrvd Fund Balance Reappropriated			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES				

^(a) Item should not be budgeted.

^(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....							
26	1XX	1XXX		INSTRUCTION			
			112	Regular Salaries, Teachers			
			115	Regular Salaries, Clerical			
			117	Regular Salaries, Aides			
			122	Substitute Teachers			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			
			1XX	Personal Services - Salaries			
			250	Workers Compensation			
			260	Health Insurance			
			270	Life and Disability Insurance			
			2XX	Personal Services - Benefits			
			320	Professional-Educational Services			
			3XX	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			532	Postage, Petty Cash			
			550	Printing & Duplication			
			581	In District Travel			
			5XX	Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts			
			640	Books			
			650	Periodicals			
			660	Minor Equipment			
			6XX	Supplies and Materials			
26	1XX	1XXX	730	Major Equipment			
			7XX	Property and Equipment Acquisition			
			800	Other			
			8	Other Expenditures			

IMPACT AID FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
26	1XX	21XX		SUPPORT SERVICES - STUDENTS			
			113	Regular Salaries, Professional			
			115	Regular Salaries, Clerical			
			117	Regular Salaries, Aides			
			120	Temporary Salaries			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			
			1XX	Personal Services - Salaries			
			250	Workers Compensation			
			260	Health Insurance			
			270	Life and Disability Insurance			
			2XX	Personal Services - Benefits			
			320	Professional-Educational Services			
			3XX	Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			532	Postage, Petty Cash			
			550	Printing & Duplication			
			581	In District Travel			
			5XX	Other Purchased Services			
			610	Supplies			
			615	Replacement Supplies and Parts			
			640	Books			
			650	Periodicals			
			660	Minor Equipment			
			6XX	Supplies and Materials			
			730	Major Equipment			
			7XX	Property and Equipment Acquisition			
			800	Other			
			8	Other Expenditures			
26	1XX	221X		SUPPORT SERVICES - INSTRUCTIONAL STAFF			
			320	Professional-Educational Services			
			3XX	Purchased Prof/Tech Services			
			582	Out of District Travel/Inservice Trng			
			5XX	Other Purchased Services			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

26	1XX	222X	SUPPORT SERVICES - EDUCATIONAL MEDIA			
113			Regular Salaries, Professional			
115			Regular Salaries, Clerical			
117			Regular Salaries, Aides			
120			Temporary Salaries			
160			Sick Leave Termination Pay			
170			Vacation Termination Pay			
1XX			Personal Services - Salaries			
250			Workers Compensation			
260			Health Insurance			
270			Life and Disability Insurance			
2XX			Personal Services - Benefits			
320			Professional-Educational Services			
3XX			Purchased Prof/Tech Services			
440			Repair & Maintenance Services			
4XX			Purchased Property Services			
532			Postage, Petty Cash			
550			Printing & Duplication			
581			In District Travel			
5XX			Other Purchased Services			
610			Supplies			
615			Replacement Supplies and Parts			
640			Books			
650			Periodicals			
660			Minor Equipment			
6XX			Supplies and Materials			
730			Major Equipment			
7XX			Property and Equipment Acquisition			
800			Other			
8			Other Expenditures			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....

26 1XX 23XX SUPPORT SERVICES - GENERAL ADMINISTRATION

111 Regular Salaries, Administrators

115 Regular Salaries, Clerical

120 Temporary Salaries

150 Stipends, Prof-Educational

160 Sick Leave Termination Pay

170 Vacation Termination Pay

1XX Personal Services - Salaries

250 Workers Compensation

260 Health Insurance

270 Life and Disability Insurance

2XX Personal Services - Benefits

310 Office/Administrative Services

320 Professional-Educational Services

330 Other Professional Services

340 Technical Services

3XX Purchased Prof/Tech Services

440 Repair & Maintenance Services

450 Rental

4XX Purchased Property Services

520 Insurance, Liability

531 Telephone

532 Postage

540 Advertising

550 Printing & Duplication

581 In District Travel

582 Out of District Travel

5XX Other Purchased Services

610 Supplies

615 Replacement Supplies and Parts

640 Books

650 Periodicals

660 Minor Equipment

6XX Supplies and Materials

730 Major Equipment - New

740 Major Equipment - Replacement

7XX Property and Equipment Acquisition

800 Other

810 Professional Dues

8 Other Expenditures

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....

26	1XX	24XX	SUPPORT SERVICES - SCHOOL ADMINISTRATION			
	111		Regular Salaries, Administrators			
	115		Regular Salaries, Clerical			
	119		Other Supervisory Salaries			
	120		Temporary Salaries			
	150		Stipends, Prof-Educational			
	160		Sick Leave Termination Pay			
	170		Vacation Termination Pay			
	1XX		Personal Services - Salaries			
	250		Workers Compensation			
	260		Health Insurance			
	270		Life and Disability Insurance			
	2XX		Personal Services - Benefits			
	320		Professional-Educational Services			
	330		Other Professional Services			
	340		Technical Services			
	3XX		Purchased Prof/Tech Services			
	440		Repair & Maintenance Services			
	450		Rental			
	4XX		Purchased Property Services			
	531		Telephone			
	532		Postage			
	540		Advertising			
	550		Printing & Duplication			
	581		In District Travel			
	582		Out of District Travel			
	5XX		Other Purchased Services			
	610		Supplies			
	615		Replacement Supplies and Parts			
	640		Books			
	650		Periodicals			
	660		Minor Equipment			
	6XX		Supplies and Materials			
	730		Major Equipment			
	7XX		Property and Equipment Acquisition			
	800		Other			
	810		Professional Dues			
	8		Other Expenditures			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

26	1XX	25XX	SUPPORT SERVICES - BUSINESS SERVICES			
111			Regular Salaries, Administrators			
115			Regular Salaries, Clerical			
119			Chief Business Official			
120			Temporary Salaries			
150			Stipends, Prof-Educational			
160			Sick Leave Termination Pay			
170			Vacation Termination Pay			
1XX			Personal Services - Salaries			
250			Workers Compensation			
260			Health Insurance			
270			Life and Disability Insurance			
2XX			Personal Services - Benefits			
320			Professional-Educational Services			
330			Other Professional Services			
340			Technical Services			
3XX			Purchased Prof/Tech Services			
440			Repair & Maintenance Services			
450			Rental			
4XX			Purchased Property Services			
520			Insurance, Liability			
531			Telephone			
532			Postage			
540			Advertising			
550			Printing & Duplication			
581			In District Travel			
582			Out of District Travel			
5XX			Other Purchased Services			
610			Supplies			
615			Replacement Supplies and Parts			
640			Books			
650			Periodicals			
660			Minor Equipment			
6XX			Supplies and Materials			
730			Major Equipment			
7XX			Property and Equipment Acquisition			
810			Professional Dues			
8			Other Expenditures			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

26	1XX	26XX	OPERATIONS AND MAINTENANCE OF PLANT			
114			Custodial Salaries			
120			Temporary Salaries			
130			Overtime			
160			Sick Leave Termination Pay			
170			Vacation Termination Pay			
1XX			Personal Services - Salaries			
250			Workers Compensation			
260			Health Insurance			
270			Life and Disability Insurance			
2XX			Personal Services - Benefits			
320			Professional-Educational Services			
340			Technical Services			
3XX			Purchased Prof/Tech Services			
411			Utilities, Gas			
412			Utilities, Electricity			
421			Water/Sewage			
431			Disposal Services			
440			Repair & Maintenance Services			
460			Minor Construction Services			
4XX			Purchased Property Services			
532			Postage, Petty Cash			
581			In District Travel			
582			Out of District Travel			
5XX			Other Purchased Services			
610			Supplies			
615			Replacement Supplies and Parts			
660			Minor Equipment			
6XX			Supplies and Materials			
730			Major Equipment - New			
740			Major Equipment - Replacement			
7XX			Property and Equipment Acquisition			
800			Other			
8			Other Expenditures			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

26	1XX	27XX	STUDENT TRANSPORTATION			
		115	Regular Salaries, Clerical			
		118	Regular Salaries, Drivers			
		119	Transportation Supervisors			
		160	Sick Leave Termination Pay			
		170	Vacation Termination Pay			
	1XX		Personal Services - Salaries			
		250	Workers Compensation			
		260	Health Insurance			
		270	Life and Disability Insurance			
	2XX		Personal Services - Benefits			
		340	Technical Services			
	3XX		Purchased Prof/Tech Services			
		440	Repair & Maintenance Services			
		450	Rental			
	4XX		Purchased Property Services			
		513	Contracted Services, Private Contr			
		514	Individual Contracts			
		515	Contingency			
		516	Field Trips			
		520	Insurance, Liability			
		531	Telephone			
		532	Postage			
		540	Advertising			
		550	Printing & Duplication			
		581	In District Travel			
		582	Out of District Travel			
	5XX		Other Purchased Services			
		610	Supplies			
		615	Replacement Supplies and Parts			
		624	Vehicle Fuel			
		660	Minor Equipment			
	6XX		Supplies and Materials			
		730	Major Equipment			
	7XX		Property and Equipment Acquisition			
		800	Other			
	8		Other Expenditures			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

26 1XX 28XX	SUPPORT SERVICES - CENTRAL			
113	Regular Salaries, Professional			
115	Regular Salaries, Clerical			
117	Regular Salaries, Aides			
120	Temporary Salaries			
160	Sick Leave Termination Pay			
170	Vacation Termination Pay			
1XX	Personal Services - Salaries			
250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
4XX	Purchased Property Services			
532	Postage, Petty Cash			
550	Printing & Duplication			
581	In District Travel			
582	Out of District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			
26 1XX 4XXX	FACILITIES ACQUISITIONS			
710	Sites-Acquisition			
720	Buildings-Acquisition			
725	Major Construction Services			
730	Building Improvements - Equipment			
7XX	Property and Equipment Acquisition			
26 1XX 5XXX	DEBT SERVICE OTHER THAN BONDED INDEBTEDNESS			
	Capital Leases, BOI Loans, Interest on Registered Warrants			
840	Principal			
850	Interest			
8	Other Expenditures			
IMPACT AID FUND				
<u>EXPENDITURES</u>				
FUND PRG FUNC OBJ	DESCRIPTION			
.....			
26 260 1XXX	SPECIAL PROGRAMS - BILINGUAL - INSTR			

26	270	1XXX	SPECIAL PROGRAMS - GIFTED AND TALENTED	
	112		Regular Salaries, Teachers	
	115		Regular Salaries, Clerical	
	117		Regular Salaries, Aides	
	122		Substitute Teachers	
	160		Sick Leave Termination Pay	
	170		Vacation Termination Pay	
	1XX		Personal Services - Salaries	
	250		Workers Compensation	
	260		Health Insurance	
	270		Life and Disability Insurance	
	2XX		Personal Services - Benefits	
	320		Professional-Educational Services	
	3XX		Purchased Prof/Tech Services	
	440		Repair & Maintenance Services	
	4XX		Purchased Property Services	
	532		Postage, Petty Cash	
	550		Printing & Duplication	
	581		In District Travel	
	5XX		Other Purchased Services	
	610		Supplies	
	615		Replacement Supplies and Parts	
	640		Books	
	650		Periodicals	
	660		Minor Equipment	
	6XX		Supplies and Materials	
	730		Major Equipment	
	7XX		Property and Equipment Acquisition	
	800		Other	
	8		Other Expenditures	

IMPACT AID FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
26	280	1XXX		SPECIAL EDUCATION-INSTRUCTION			
			112	Regular Salaries, Teachers			
			117	Regular Salaries, Aides			
			122	Substitute Teachers			
			160	Sick Leave Termination Pay			
			170	Vacation Termination Pay			
			1XX	Personal Services - Salaries			

250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
4XX	Purchased Property Services			
532	Postage, Petty Cash			
550	Printing & Duplication			
561	Tuition-In State			
562	Tuition-Out of State			
581	In District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
800	Other			
8	Other Expenditures			
26 280 21XX	SPECIAL EDUCATION-SUPPORT SERVICES			
113	Regular Salaries, Professional			
115	Regular Salaries, Clerical			
117	Regular Salaries, Aides			
120	Temporary Salaries			
160	Sick Leave Termination Pay			
170	Vacation Termination Pay			
1XX	Personal Services - Salaries			

IMPACT AID FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
26	280	21XX		SPECIAL EDUCATION-SUPPORT SERVICES			
			250	Workers Compensation			
			260	Health Insurance			
			270	Life and Disability Insurance			
		2XX		Personal Services - Benefits			
			320	Professional-Educational Services			
		3XX		Purchased Prof/Tech Services			
			440	Repair & Maintenance Services			
		4XX		Purchased Property Services			

581	In District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
640	Books			
650	Periodicals			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
8	Other Expenditures			
26 280 221X	SPECIAL EDUCATION-SUPPORT SERVICES			
150	Stipend			
1XX	Personal Services - Salaries			
2XX	Personal Services - Benefits			
320	Professional-Educational Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
4XX	Purchased Property Services			
582	Out of District Travel, Training			
5XX	Other Purchased Services			
610	Supplies			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			

IMPACT AID FUND
EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
26	280	24XX		SPECIAL EDUCATION-ADMINISTRATION			
			111	Director's Salaries			
		1XX		Personal Services - Salaries			
		250		Workers Compensation			
		260		Health Insurance			
		270		Life and Disability Insurance			
		2XX		Personal Services - Benefits			
26	280	27XX		STUDENT TRANSPORTATION - SPECIAL EDUCATION			
		115		Regular Salaries, Clerical			
		118		Regular Salaries, Drivers			
		119		Transportation Supervisors			
		160		Sick Leave Termination Pay			
		170		Vacation Termination Pay			

1XX	Personal Services - Salaries			
250	Workers Compensation			
260	Health Insurance			
270	Life and Disability Insurance			
2XX	Personal Services - Benefits			
340	Technical Services			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
450	Rental			
4XX	Purchased Property Services			
513	Contracted Services, Private Contr			
514	Individual Contracts			
515	Contingency			
516	Field Trips			
520	Insurance, Liability			
531	Telephone			
532	Postage			
540	Advertising			
550	Printing & Duplication			
581	In District Travel			
582	Out of District Travel			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
624	Vehicle Fuel			
660	Minor Equipment			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

26	3	1XXX	VO ED -			
		112	Regular Salaries, Teachers			
		115	Regular Salaries, Clerical			
		117	Regular Salaries, Aides			
		122	Substitute Teachers			
		160	Sick Leave Termination Pay			
		170	Vacation Termination Pay			
		1XX	Personal Services - Salaries			
		250	Workers Compensation			
		260	Health Insurance			
		270	Life and Disability Insurance			
		2XX	Personal Services - Benefits			
		320	Professional-Educational Services			
		3XX	Purchased Prof/Tech Services			
		440	Repair & Maintenance Services			
		4XX	Purchased Property Services			
		532	Postage, Petty Cash			
		550	Printing & Duplication			
		581	In District Travel			
		5XX	Other Purchased Services			
		610	Supplies			
		615	Replacement Supplies and Parts			
		640	Books			
		650	Periodicals			
		660	Minor Equipment			
		6XX	Supplies and Materials			
		730	Major Equipment			
		7XX	Property and Equipment Acquisition			
		800	Other			
		8	Other Expenditures			
26	3	24XX	VO ED - ADMINISTRATION			
		111	Director's Salaries			
		1XX	Personal Services - Salaries			
		250	Workers Compensation			
		260	Health Insurance			
		270	Life and Disability Insurance			
		2XX	Personal Services - Benefits			

Copy this page for each Vocational Education project.

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

26	420	1XXX	SPECIAL PROGRAMS - DISTRICT TITLE 1			
		112	Regular Salaries, Teachers			
		115	Regular Salaries, Clerical			
		117	Regular Salaries, Aides			
		122	Substitute Teachers			
		160	Sick Leave Termination Pay			
		170	Vacation Termination Pay			
		1XX	Personal Services - Salaries			
		250	Workers Compensation			
		260	Health Insurance			
		270	Life and Disability Insurance			
		2XX	Personal Services - Benefits			
		320	Professional-Educational Services			
		3XX	Purchased Prof/Tech Services			
		440	Repair & Maintenance Services			
		4XX	Purchased Property Services			
		581	In District Travel			
		5XX	Other Purchased Services			
		610	Supplies			
		615	Replacement Supplies and Parts			
		640	Books			
		650	Periodicals			
		660	Minor Equipment			
		6XX	Supplies and Materials			
		730	Major Equipment			
		7XX	Property and Equipment Acquisition			
		800	Other			
		8	Other Expenditures			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

26 710 27XX	SCHOOL SPONSORED ACTIVITIES - TRANSPORTATION			
118	Regular Salaries, Drivers			
1XX	Personal Services - Salaries			
2XX	Personal Services - Benefits			
3XX	Purchased Prof/Tech Services			
440	Repair & Maintenance Services			
4XX	Purchased Property Services			
513	Contracted Services, Private Contr			
520	Insurance			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
624	Vehicle Fuel			
6XX	Supplies and Materials			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
26 710 34XX	SCHOOL SPONSORED ACTIVITIES			
119	Activities Director Salaries			
120	Temporary Salaries			
150	Extracurricular Stipend			
1XX	Personal Services - Salaries			
2XX	Personal Services - Benefits			
3XX	Purchased Prof/Tech Services			
4XX	Purchased Property Services			
520	Insurance			
5XX	Other Purchased Services			
610	Supplies			
615	Replacement Supplies and Parts			
6XX	Supplies and Materials			

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....

26 710 34XX SCHOOL SPONSORED ACTIVITIES
 730 Major Equipment

7XX Property and Equipment Acquisition

810 Dues

8 Other Expenditures

26 720 27XX SCHOOL SPONSORED ATHLETICS - TRANSPORTATION
 118 Regular Salaries, Drivers

1XX Personal Services - Salaries

2XX Personal Services - Benefits

3XX Purchased Prof/Tech Services

440 Repair & Maintenance Services

4XX Purchased Property Services

513 Contracted Services, Private Contr
 520 Insurance

5XX Other Purchased Services

610 Supplies

615 Replacement Supplies and Parts

624 Vehicle Fuel

6XX Supplies and Materials

730 Major Equipment

7XX Property and Equipment Acquisition

26 720 35XX SCHOOL SPONSORED ATHLETICS
 119 Activities Director Salaries
 120 Temporary Salaries
 150 Extracurricular Stipend

1XX Personal Services - Salaries

2XX Personal Services - Benefits

3XX Purchased Prof/Tech Services

440 Repair & Maintenance Services

4XX Purchased Property Services

520 Insurance

582 Out of District Travel

5XX Other Purchased Services

610 Supplies

615 Replacement Supplies and Parts

6XX Supplies and Materials

IMPACT AID FUND

EXPENDITURES

FUND PRG FUNC OBJ DESCRIPTION

.....

26 720 35XX	SCHOOL SPONSORED ATHLETICS			
730	Major Equipment			
7XX	Property and Equipment Acquisition			
810	Dues			
8	Other Expenditures			
26 910 3100	SCHOOL FOOD SERVICES			
26 999 9999	UNDISTRIBUTED EMPLOYEE BENEFITS (Option A - Undistributed)			
210	Social Security			
220	Contribution, TRS			
230	Contribution, PERS			
240	Contribution, Unemployment			
250	Workers Compensation			
2XX	Personal Services - Benefits			
26 XXX XXXX XXX	TOTAL CURRENT EXPENDITURES - FUND 26			
	OTHER FINANCING USES			
26 1XX 6200 920	Resources to Other Districts			
26 280 6200 920	Spec Ed Resources to Other Districts			
26 1XX 6200 930	Federal Resources to Other Districts			
	PRIOR PERIOD ADJUSTMENTS			
26 XXX XXXX 892	Prior Period Expenditure Adjmnts ^(a)			
	EQUITY USES			
	TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES			

^(a) Item should not be budgeted for.

IMPACT AID FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20_____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES

USES:

3 TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20_____

LITIGATION RESERVE FUND

REVENUES

FUND SOURCE	DESCRIPTION			
27	REVENUE FROM LOCAL SOURCES			
1510	District - Investment Earnings			
27 XXXX	TOTAL CURRENT REVENUES - FUND 27			
27	OTHER FINANCING SOURCES			
5300	Operating Transfer From General Fd			
27	PRIOR PERIOD ADJUSTMENTS			
6100	Prior Period Revenue Adjustments ^(a)			
27	EQUITY SOURCES			
0970 ^b	Unrsrvd Fund Balance Reappropriated			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES				

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
27	1XX	1XXX	1	Personal Services - Salaries			
27	1XX	23XX	1	Personal Services - Salaries			
27	1XX	24XX	1	Personal Services - Salaries			
27	1XX	25XX	1	Personal Services - Salaries			
27	1XX	1XXX	2	Personal Services - Benefits			
27	1XX	23XX	2	Personal Services - Benefits			
27	1XX	24XX	2	Personal Services - Benefits			
27	1XX	25XX	2	Personal Services - Benefits			
27	1XX	23XX	820	Judgments Against the Schl District			
27	XXX	XXXX	XXX	TOTAL CURRENT EXPENDITURES - FUND 27			
27	999	6100	910	OTHER FINANCING USES Operating Transfer to General Fund			
27	XXX	XXXX	892	PRIOR PERIOD ADJUSTMENTS Prior Period Expenditure Adjmnts ^(a)			
EQUITY USES							
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES							

(a) Item should not be budgeted.

(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

LITIGATION RESERVE FUND

SCHEDULE OF CHANGES IN FUND BALANCE

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20____

2 TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES**USES:**3 TOTAL CURRENT EXPENDITURES, PRIOR PERIOD ADJUSTMENTS,
AND EQUITY USES5 TOTAL ENDING FUND BALANCE JUNE 30, 20____
(Line 1 + 2 - 3 = 5)BUILDING FUND
REVENUES

FUND SOURCE DESCRIPTION

60		REVENUE FROM LOCAL SOURCES			
1510		District - Investment Earnings			
1910		District - Rentals/Bldg & Equipment			
1920		District - Contributions and Donatn			
60 XXXX		TOTAL CURRENT REVENUES - FUND 60			
60		OTHER FINANCING SOURCES			
5110		Sale of Bonds			
5200		Sale/Comp for Loss/Fixed Assets			
5700		Resources from Dist/Coops			
60		PRIOR PERIOD ADJUSTMENTS			
6100		Prior Period Revenue Adjustments ^(a)			
60		EQUITY SOURCES			
0970 ^b		Unrsrvd Fund Balance Reappropriated			
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES					

(a) Item should not be budgeted.

(b) Item may appear in a budget column but not in an actual revenue or expenditure column. See ARM 10.22.107.

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
60	1XX	1XXX		INSTRUCTION			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			610	Supplies			
			615	Replacement Supplies and Parts			
			640	Books			
			660	Minor Equipment			
			6XX	Supplies and Materials			
			730	Major Equipment			
			7XX	Property and Equipment Acquisition			
60	1XX	26XX		OPERATIONS AND MAINTENANCE OF PLANT			
			440	Repair & Maintenance Services			
			4XX	Purchased Property Services			
			520	Insurance, Liability			
			5XX	Other Purchased Services			
			610	Other Supplies & Expense			
			615	Replacement Supplies and Parts			
			624	Vehicle Fuel			
			660	Minor Equipment-New			
			6XX	Supplies and Materials			

BUILDING FUND

EXPENDITURES

FUND	PRG	FUNC	OBJ	DESCRIPTION			
60	1XX	26XX		OPERATIONS AND MAINTENANCE OF PLANT			
			7XX	Property and Equipment Acquisition			

8__ Other Expenditures

60 1XX 4XXX FACILITIES ACQUISITIONS

710

Land

720

Buildings

460

Remodeling, Improvements

730

New Equipment

800

Other

60 XXX XXXX XXX TOTAL CURRENT EXPENDITURES - FUND 60

OTHER FINANCING USES

PRIOR PERIOD ADJUSTMENTS

60 XXX XXXX 892 Prior Period Expenditure Adjmnts ^(a)

EQUITY USES

TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES^(a) Item should not be budgeted for.

SCHEDULE OF CHANGES IN FUND BALANCE

.....

SOURCES:

1 TOTAL BEGINNING FUND BALANCE JULY 1, 20__

TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES,
2 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES**USES:**TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES,
3 PRIOR PERIOD ADJUSTMENTS, AND EQUITY SOURCES4 Increase (Decrease) in Reserve for Inventories
Last year_____ This year_____Increase (Decrease) in Reserve for Encumbrances
Last year_____ This year_____

5 TOTAL ENDING FUND BALANCE JUNE 30, 20__